

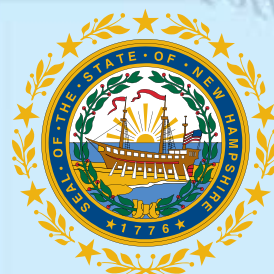
# ***Employer Handbook***



**New Hampshire  
Employment  
Security**

[www.nh.gov/nhes](http://www.nh.gov/nhes)

*"We're working to keep New Hampshire working"*



NHES Administrative Office 32 South Main Street, Concord, NH 03301-4857

*Employer Status Report*

Sample Form - (Attachment I)

Fax to (603) 225-4323 or mail to:

NHES, ATTN: Contributions,

32 South Main Street,

Concord, NH 03301-4857

For assistance contact: (603) 228-4033

*New Hire Reporting Form*

Sample Form - (Attachment IV)

Fax: (603) 226-4324 or 1-888-783-3598 or mail to:

NHES, PO Box 2092,

Concord NH 03302-2092

For assistance contact:

(603) 229-4371 or (800)-803-4485

Multistate Employers - mail to:

Secretary, Department of Health & Human

Services Multistate Employer Registration,

Box 509, Randallstown, Maryland, 21133

*Employer Quarterly Tax and Wage Report*

Sample Form - (Attachment VIII)

Fax: (603) 225-4323 or mail to:

NHES, ATTN: CASHIER, PO Box 2058

Concord, NH 03302-2058

For assistance contact: (603) 228-4042,

For explanation of tax rate call: (603) 228-4048

File an Appeal on-line on our Web Site at:

[www.nh.gov/nhes](http://www.nh.gov/nhes) and select the

Employers - Manage Your UI Account button

You will use your account number and your

PIN.

*Request to Employer for Separation Information*

Sample Form - (Attachment XII)

(only if you disagree): Fax to (603) 656-6558

or mail to:

NHES, PO Box 9506

Manchester, NH 03108-9506

For assistance contact: (603) 656-6558

Claims Inquiry Line, call (800) 266-2252, ext

6631; Employers in the Manchester calling area

are encouraged to call: (603) 665-1500.

Employers with specific questions regarding benefit charges to their accounts should call: (603) 656-6606 or (603) 656-6608.

Employers with specific questions regarding a Notice of Claim or Determination call: (603) 656-6631 (Employer Direct Line).

Up-to-date minimum earnings requirements and the weekly benefit amount schedule are available in all local offices or can be obtained from the Benefit Adjudication Unit at the above number.

Further explanations and the most recent information about Benefits are available at: [www.nh.gov/nhes](http://www.nh.gov/nhes)

*Preliminary Mass Layoff form*

Sample Form - (Attachment V)

Must be sent by Fax to (603) 665-1520

*Magnetic Media* - For instructions, contact NHES Supervisor of Data Preparation at: (603) 228-4011.

*NOTE: All forms and publications for employers' use are available at:*

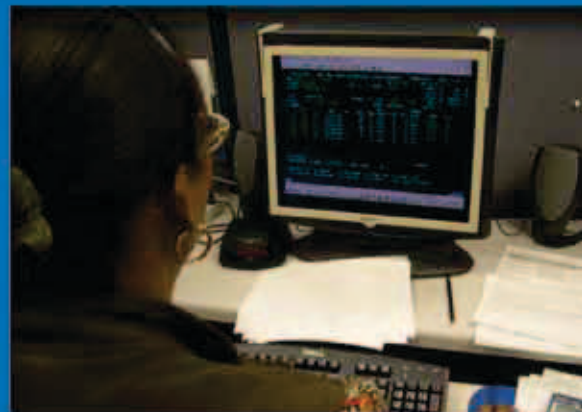
[http://www.nh.gov/nhes/employer/emp\\_forms\\_pub.htm](http://www.nh.gov/nhes/employer/emp_forms_pub.htm)

*The Law* - NH Law and Rules pertaining to NH Employment Security are available at:

<http://www.gencourt.state.nh.us/ras/html/xxiii/282-a/282-a-mrg.htm>

[http://www.gencourt.state.nh.us/rules/state\\_agencies/emp100-500.html](http://www.gencourt.state.nh.us/rules/state_agencies/emp100-500.html)

# ***Employer Handbook***



**State of New Hampshire**  
John H. Lynch, *Governor*

**New Hampshire Employment Security**  
Tara G. Reardon, *Commissioner*  
Darrell L. Gates, *Deputy Commissioner*

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**TARA G. REARDON, COMMISSIONER**  
**DARRELL L. GATES, DEPUTY COMMISSIONER**

## **EMPLOYER HANDBOOK**

This handbook discusses the rights and responsibilities of employers who are subject to the New Hampshire Unemployment Compensation Law (RSA 282-A). While it does not cover every provision of the law, it does deal with the provisions which affect employers on a day to day basis.

The information is stated in general terms; it does not have the force or effect of law or rule.

The glossary of terms gives a more complete definition of important words and phrases used by this agency. The first time the term is used it will appear in *italics*.

This Employer Handbook and the New Hampshire Unemployment Compensation Law book are viewable, printable, and downloadable from our web site at [www.nh.gov/nhes](http://www.nh.gov/nhes) located under "Employer Information." In addition, most of the reporting forms, required by law, and the Unemployment Compensation Poster are found in this book and are available for viewing, printing, and downloading from our Web Site.

Significant changes in Law or Rules will be reflected in replacement pages when they occur.



## Am I An Employer?

If you are an individual or type of organization (including a partnership, corporation, trust, LLC of any kind, etc.) which employs one or more workers at any time, you are an *Employing Unit*. Not all firms or organizations in the State are subject to the *Law* for the payment of taxes or the reimbursement of benefits paid. Coverage depends upon the amount and type of employment.

## What Are My Obligations As An Employing Unit?

If you are an employing unit, whether or not obliged to file wage and tax statements, you must maintain complete records concerning your employees. The records must show, among other things, the place where services were performed, the amount of wages paid and due, and the days and hours worked.

### What Records Am I Required To Maintain?

All employing units must keep payroll records for inspection by authorized agents of NHES. The records must be retained for at least six years after the calendar year in which the wages for services were paid or, if not paid, were due. The following information must be retained:

- The period covered by the payroll.
- The number of workers in covered employment for each location where employment is provided.
- Separate records for each worker showing dates of employment and corresponding wages. If an individual provides services for more than one employer during a calendar quarter, whether concurrently or independently, each employer must include that individual on its quarterly report and pay taxes on the taxable wages, without regard to reports submitted or taxes paid by any other employer.
- Records for each worker will include:
  - Name.
  - Date of hire, rehire or return to work after layoff and the date of separation from employment.
  - Each week in which service in employment was performed.
  - Money wages earned in each pay period. For tipped employees, show separately: wages, including all tips and gratuities reported to the employer in writing, and the amount of “pooled tips” distributed by the employer to each employee.
- Cash value of all other remuneration received from an employer. If meals or lodging are furnished to an employee in connection with employment, the reasonable value of such items as agreed upon by the employer and employee must be reported as wages. For the minimum cash value to be placed on meals, room, etc., consult NHES.
- Any special payments for services that cannot be assigned to a specific pay period. These include bonuses, gifts, prizes, separation allowance, accrued leave, vacation pay, sickness allowance, payments in lieu of notice, and similar payments. The records must identify whether payments were money or other, the nature of the payment, and the period during which they were made.
- Amount and date of such wage payment.

NHES considers microfilm or magnetic tape acceptable for the retention of payroll and supporting records. Nonetheless, the employing unit must be ready to reproduce those records in hard copy when requested by NHES.

## When Is An Employing Unit An Employer?

An employing unit becomes an *Employer* when it meets conditions set forth in the law. In general, employment is considered to be covered by any of the following means:

- Having one or more persons working for some part of a day in 20 different weeks, not necessarily consecutive, in a calendar year;
- Paying wages of \$1,500 in any *calendar quarter* of a calendar year;
- Being liable under the Federal Unemployment Tax Act for either the current or preceding calendar year and providing employment as defined in New Hampshire Law;
- Acquiring the business of an employer already covered (Successorship);
- Paying total wages of \$1,000 or more for all household employees in a calendar quarter.
- Paying wages of \$20,000 or more for agricultural labor in a calendar quarter or having 10 or more employees in 20 different weeks during the calendar year.

As an employing unit, you must file an *Employer Status Report* (attachment I) within 30 days of first providing employment in New Hampshire, acquiring the assets of an existing employer, or acquiring the assets of a separate unit of an existing employer. When, according to the employer status report you submit, any of these standards has been met, you will be determined to be an employer in the State of New Hampshire, liable for *contributions*. NHES will send you a *Determination of Liability* (attachment II) and establish a *separate account* for you.

The employer status report and any necessary supplemental forms can be obtained by notifying the field agent in any local office. this form is also available for viewing, printing, and downloading on our web site at **[www.nh.gov/nhes/employer/emp\\_forms\\_pub.htm](http://www.nh.gov/nhes/employer/emp_forms_pub.htm)**. Employers may fax or mail the employer status report.

## What Is The Appeal Process?

Every determination and decision, which may be appealed contains information relating to appeal rights. An *appeal* must be made in writing, detailing the reason for appeal and must be filed with NHES within the specified time limits. If the appeal is not made within the time limits, the determination or decision becomes final and binding on all parties.

The hearing of such appeals will normally be held in the administrative office and will be heard by an *Administrative Hearing Committee*. Employers may bring witnesses, records, or other material that would have a bearing on the decision.

If the employer disagrees with the decision of the hearing committee, the employer can request a reopening to the Commissioner. Further appeal may be made to the appellate board. Then you may make a motion for reconsideration addressed to the appellate board, and then the Supreme Court.

## What If I Disagree With The Determination Of Liability?

A *Determination of Liability* states the reason from the above list as to why you are considered a *tax paying employer*. This decision, as well as any determination or decision which:

- Relates to an employing unit's or employer's status or liability under the law,
- Assigns a tax rate,
- Allows or denies unemployment compensation benefits,
- Assigns benefit charges to an employer's account, or
- Assesses an employer for taxes after failure to provide required reports, may be appealed by any and all parties affected.



## What About Services Performed By Self-Employed Individuals?

If you meet any of the criteria making you an employer, you are likely subject to the law and must report wages to NHES. The exception would be those *independent contractors or subcontractors* working for you who are self-employed. An ABC test addresses questions about what employment is exempt from coverage under New Hampshire's unemployment compensation law. You must show to the satisfaction of the Commissioner of NHES that:

- A. The individual has been and will continue to be free from control or direction over the performance of such services, both under contract of service and in fact; and

### What is New Hampshire Working?

New Hampshire Working is a three-part strategy where workers and employers join together to better endure an economic downturn.

- \*Stay at Work urges employers to reduce hours rather than resort to layoffs when faced with a temporary reduction in force. The state would then offer partial benefits to offset the employees' loss of income caused by the reduction in hours. Employers would be required to submit a plan for approval and maintain their normal health insurance benefits.
- Return to Work promotes having claimants receive workplace training at no cost to the employer for up to 6 weeks, 24 hours per week. The trainee would continue to draw unemployment benefits.
- \*Ready to Work gives a worker the opportunity to upgrade a skill level. Claimant's skills are assessed and certified. An employer can hire this person with confidence. If skills are lacking, claimants may get training to upgrade any deficient areas. (eff. 1/1/2011)

*\*Contingent on passage of SB501*

- B. Such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and
- C. Such individual is customarily engaged in an independently established trade, occupation, profession, or business.

All three conditions must be met for the services to be excluded from coverage. If only one or two are met, the individual's services are subject to the law as employment.

## What Employment Is Excluded And Not Taxable Under The Law?

The services of some workers are excluded from coverage and the earnings are not taxable under the law. The following services are excluded from coverage.

- Sole proprietors and partners. These individuals are not considered employees and their wages are not subject to unemployment tax and should not be reported.
- Service performed by an individual in the employ of such individual's son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of the child's father or mother. This exemption does not apply to corporations.
- Service by a licensed insurance agent if such service is performed for remuneration solely by way of commission.
- Service by a licensed real estate agent if such service is performed for remuneration solely by way of commission.
- Service performed by an individual as a real estate appraiser if such service is performed for remuneration solely by way of a fee.
- Service in the employ of a church or convention or association of churches, or an organization which is operated

primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.

- Service by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

This is not a complete list. If you have questions regarding exclusion of coverage, please call the Status Unit at (603) 228-4033.

### **What Is A Successor?**

A *successor* employer is someone who acquires the assets of another employer and continues the business. As part of this acquisition the successor acquires the earned merit rate of the predecessor. the successor also acquires all of the past experience of the predecessor – the taxes paid and the benefit liability – upon which the Merit Rating computation is based.

There are no provisions in the Law which allow multiple employers to consolidate employment and wage information, i.e. *payrolling* or *common paymaster*, for the purpose of reporting to NHES. The statute requires each employer to submit separate quarterly tax and wage reports on every individual in its employ.

### **What If I Transfer Some Or All My Business To Another Entity?**

An employer status report along with a *Trade, Business and Workforce Transfer Report* (attachment III) must be completed if an employer transfers its business or transfers any of its workforce to another employer with any common ownership. The tax rates for both employers shall be recalculated and made effective the quarter of the transfer. If you have any questions please call the status unit.

### **What About Multistate Employment?**

An employing unit providing employment in New Hampshire and one or more other states should contact the Status Unit for advice regarding its obligations.

### **What If I Am A Government Entity?**

Employees of the United States government, the State of New Hampshire, and towns, cities and other political subdivisions of the state are covered by the law. The United States government and the State of New Hampshire reimburse the unemployment compensation fund for benefits paid to their former employees. Towns, cities and other political subdivisions have the option of *reimbursing* the trust fund for the amount of benefits paid to former employees or paying quarterly taxes on the wages paid to their employees.

### **What About Non-Profit Organizations?**

Most non profit organizations, even if exempt from FUTA taxes under the Internal Revenue Code, are subject to the New Hampshire law if they have one or more employees. These organizations have the option of reimbursing the trust fund for benefits paid to their former employees or of paying quarterly taxes on wages.

Non-profit organizations may change from one option to the other by making written application to the Commissioner before January 1 of the applicable year. Once an employer changes its election, it must remain with that status for an irrevocable three (3) calendar year period. Reimbursing employers must also file an Employer Quarterly Tax and Wage Report in a timely fashion each quarter.

### **May I Use An Authorized Agent?**

An employer wishing to designate an authorized agent to receive NHES mailings or to represent the employer in claim or tax matters must make a request in writing to NHES. The request must be made by the employer and be signed by a duly authorized employee whose position or title is stated in the request.

If approval is denied, or revoked, the employer may make a written appeal of denial or revocation.

## Where Will NHES Mail Correspondence?

NHES will mail forms, notices, and other correspondence to the mailing address listed on the employer status report unless the employer designates in writing:

- One mailing address for each place of employment in New Hampshire for all forms, decisions, and other material relating to benefit claims. These items would include requests for information, claim determinations, Appeal Tribunal and Appellate Board decisions and related correspondence.
- One mailing address for forms, decisions, and other material related to employer coverage, reports, records, and tax or reimbursement payments. These items would include status reports, quarterly reports, assessments, and determinations of liability.
- The address of an authorized agent to receive materials designated above.

The employer may make a written request for waiver from the limitation of a single address for those designees listed above. The determination on a request for waiver is appealable.

## Who Must Report New Hires?

Every employing unit, whether or not subject to the law, must report all New Hires to NHES. If you are providing employment in the State of New Hampshire, you are required to report certain information on every new hire or rehire to this agency. This requirement is not only for all newly hired and rehired employees, but also pertains to certain independent contractors. You must file a *New Hire Reporting Form* (attachment IV) on all newly hired and rehired employees. A rehired employee is one who is returning to work after a permanent separation, or one who is returning to work after a 26 consecutive week break in service for any reason. Rehires also include those seasonal employees who return to work after a break in service of 10 weeks or more, and who, at

## Why Have New Hire Reporting?

*New Hire* reporting was created as a means of locating non-custodial parents owing child support. NHES provides the New Hire information it receives to the New Hampshire Department of Health and Human Services (DHHS). DHHS then matches this information against its child support records to locate non-custodial parents. If a match exists, DHHS then establishes a child support order or enforces an existing one. NHES also sends the New Hire information it receives to the *National Directory of New Hires* in Washington, DC. There the information is used to locate non-custodial parents who now reside in another state.

the time of the layoff, were under an order to withhold wages.

You must also file a New Hire Report on an independent contractor if the contract for services is with an individual or sole proprietor, and you expect reimbursement for services to meet or exceed \$2,500 in a calendar year. Contract for services include oral or written, and formal or informal agreements.

In New Hampshire you must report a New Hire to NHES within 20 days of the date of hire. The date of hire is the first day services are performed for wages or any other form of compensation, or under contract. The information needed includes:

- Employee's/contractor's complete name
- Employee's home/contractor's home or business physical address — not PO box
- Social Security Number (most important)
- Employer's name
- Employer's address
- Employer's Federal Employer Identification Number
- NHES employer account number (if any)

## What Is The Definition Of Employer For New Hire Reporting Purposes?

The legislation provides that an employer for New Hire reporting purposes is the same as for Federal Income Tax purposes (as defined by Section 3401 (d) of the Internal Revenue Code of 1986) including any governmental entity, labor organization, limited liability company, or employing unit as defined in RSA 282-A:7. At a minimum, where an employing unit is required to give an individual a W-2 or a 1099, the employing unit must meet the New Hire reporting requirements.

## How Do I File A New Hire Report?

You can file a New Hire Reporting Form by mailing or faxing a copy of the employee's W-4 form or by mailing an equivalent form approved and/or provided by NHES. To report independent contractors, you may use a *Request for Taxpayer Identification Number and Certification* (W-9), or an equivalent form approved and/or provided by NHES.

You may also file new hire reports through magnetic media (CD, cartridge, or 3 1/2" diskette). If you use magnetic media, you must make two monthly transmissions not less than 12 days or more than 16 days apart. (See inside front cover for submission instructions.)

## What About Multistate Employers?

If you have employees performing work in two or more states, you are considered a *Multistate Employer*. Multistate employers may report New Hires to each state in which they have employees working or may select one of these states to report all New Hires. (The state in which the employee was hired, if different, is not a factor.) If one state is chosen, your New Hire reports must be submitted by magnetic medium or electronically (if the state is equipped to receive transmissions this way). You must also provide notification of the state you have chosen to: Secretary, Department of Health & Human Services, Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133

## What If My Company Is Going To Have A Large Layoff Or Shutdown?

NHES requires an employing unit to file a *Preliminary Mass Layoff Notice* (attachment V) with NHES if the employer lays off or expects to lay off 25 or more individuals:

- In the same calendar week
- For an expected duration of 7 (seven) days or more, **or**

For the following reasons:

- Vacation or holiday shutdown
- Company closure
- Furloughs

Failure on the part of the employing unit or employer or both to file the required notice will be deemed an irrevocable waiver of the right to be heard before the determination is made. Benefits charged to the employer's account as a result of the determination shall remain so charged, even if the claimant is, by reason of some later decision, found not eligible for benefits. You may e-mail this information to [masslayoff@nhes.nh.gov](mailto:masslayoff@nhes.nh.gov) or fax to (603) 656-6558. Employers of companies planning a vacation shutdown are asked to post the *Is your company having a Vacation Shutdown* (attachment VI) poster in a conspicuous place.

## Do I Have Other Obligations Required By Law?

To ensure that employees are aware of the unemployment compensation program, employers are required to post and maintain the *Unemployment Notice* (attachment VII), a notice to workers poster. It must be conspicuously posted and accessible to all employees. Employers with more than one establishment or location must post the Unemployment Notice in all of them. You may copy the attachment or obtain posters from the local Field Agent, Employment Services Representative or by writing to the Administrative Office at 32 South Main Street, Concord, NH 03301.



# Taxes

## What Is My Tax Filing Requirement?

Each employer must file an *Employer Quarterly Tax and Wage Report* (attachment VIII) for every quarter after being found subject to the law. The report serves two purposes: to provide wage information about individual employees to be used in determining potential entitlement to benefits; and to establish the amount of *taxable wages* paid each quarter so that taxes due may be calculated and paid timely. The tax form is Part 1; the wage form is Part 2.

The report must be filed for every quarter even if no employment was provided in that quarter and no taxes were due. An employer who expects to provide no employment for one or more quarters may make a written request for a waiver of filing requirements for the quarter involved.

The Employer Quarterly Tax and Wage Report is mailed to every employer at the end of each quarter. Some information, including the quarter covered, due date, taxable wage base, applicable tax rate, and any balance due or credit, will be preprinted on the form. The employer must complete all other items and return the signed form with all money due by the due date. The original Part 1 of the report must be submitted. Copies, reproductions, facsimiles, etc. will not be accepted. If an accountant or other professional prepares your quarterly report, be sure that person has the original form that was sent to you.

Failure to receive the form does not relieve an employer of the responsibility for filing a timely report. If, for some reason, the employer does not receive the form, a copy should be requested early enough for timely filing. If a correction or adjustment needs to be made, please use the *Tax and Wage Report Adjustment Form* (attachment IX).

An employer not providing employment in New Hampshire for one full calendar year will be terminated. Department records and the employing unit's separate account will be

permanently removed as of January 1 of the following year. Thereafter, it is the employing unit's responsibility to notify NHES if it again provides employment in New Hampshire.

## What Wages Must I Report?

*Wages* are every form of remuneration for personal services paid or payable to a person directly or indirectly by his employing unit. These include salaries, commissions, bonuses and the reasonable value of board, rent, housing, lodging, payments in kind and other similar advantages. Questions about whether any specific type of payment is to be reported as wages should be directed to the local office Field Agent. Because the wage information is used to establish entitlement to unemployment compensation benefits, incorrect or missing information will lead to unjustified delay, improper payment, or denial of benefits to eligible claimants.

## Why Do I Have To Report The Number Of Workers?

The first number requested on the tax report is "for each month, report the number of covered workers who worked during or received pay for any part of the payroll period which includes the 12<sup>th</sup> of the month". NHES not only pays unemployment benefits, it also amasses labor market information. Some of the most useful data for employers and decision-makers includes how many people are working, in what industry, and where. On the Status Report, you have told NHES the primary mission of your company. Likewise, you have told us where you are located. By now telling us how many employees you have at any given time, the picture is complete.

## How Do I Compute My Taxes?

Continuing on Part 1 of the Employer Quarterly Tax and Wage Report, the next requirement is total gross wages paid this quarter. This number must agree with line 21 of Part 2 -



Wages. It is the sum of all gross wages paid to all employees during the quarter. Although taxes are paid only on wages up to the amount of the taxable wage base for each employee, total gross wages must be reported each quarter for each employee, including full time, part time, temporary help and all executives.

### **What Is Excess?**

An employer is required to pay state unemployment compensation taxes only up to the taxable wage base printed on line 9 of Part 1. Beginning with the first quarter 2010, employers pay unemployment compensation taxes on the first \$10,000 paid to each employee in a calendar year. That number increases to \$12,000 in 2011 and \$14,000 in 2012. Everything earned by an employee above the established level is not taxed. Because tax is due only on the amount of wages paid to any individual employee up to the taxable wage base, the form is designed to allow the removal of wages paid in excess of that taxable wage base. An excess wage calculator is available at: [www.nh.gov/nhes/employer/emp\\_forms\\_pub.htm](http://www.nh.gov/nhes/employer/emp_forms_pub.htm)

### **On What Amount Do I Pay Taxes?**

Begin with the gross wages paid in the quarter and subtract those wages paid in excess for the quarter. That number is your net taxable wages. Once you have this amount, multiply it first by the UI tax rate and then by the administrative contribution. Add those two numbers for total tax due. If the report is late, there is a late filing fee. If the payment is late, add 1% per month of the total tax due. Take the sum of tax due, delinquency fees, and previous balances to determine the amount of payment due.

An Employer Quarterly Tax and Wage Report is incomplete and subject to penalties unless both Part 1 and Part 2 are complete and filed timely. Incomplete wage reports will be returned and will be considered late if not returned to NHES, and postmarked within fourteen calendar days of the mailing date of the notification.

### **What is My Tax Rate?**

Every new employer is assigned a tax rate of 2.7% (0.027) plus any surcharges or less any fund balance reductions that may be in effect. (Please see [www.nh.gov/nhes/tax\\_rate\\_info.htm](http://www.nh.gov/nhes/tax_rate_info.htm) for a current list of surcharges or reductions that may be in place.) As an employer pays taxes and has benefits paid on its behalf, the tax rate is adjusted. If the commissioner determines that the solvency of the unemployment trust fund is in jeopardy, emergency surcharges of either .5% or 1.0% may be invoked. There may also be fund balance reductions in effect which lowers an employer's rate if the amount in the unemployment trust fund reaches certain levels. Negative rated employers or employers who have their rates determined from either schedule II or III may also have an additional negative surcharge added to their rates. This would be in addition to any surcharges that may be in place.

### **How Is My Merit Rate Determined?**

The *Merit Rate* computation, based on taxes paid and benefits charged as of January 31 of each year; are in effect for the 12 month period beginning the following July 1.

The *Tax Rate Determination* (attachments X and XI), including the factors used in the computation, is mailed to each employer annually. The employer will receive it before the end of the third quarter (July - September) when it will apply.

Employers whose merit rate computation results in a positive reserve ratio - timely taxes paid exceed benefit charges - receive a Tax Rate Determination based on Schedule I (attachment XI).

Employers whose merit rate computation results in a negative reserve ratio - benefit charges exceed timely taxes paid - receive a Tax Rate Determination based on Schedule II (attachment XI). When an employer has had a negative reserve ratio for four or more consecutive years the Tax Rate Determination

will be based on Schedule III (attachment XI). Annual Tax Rate Determinations are mailed only to employers who have been Merit Rated. The tax rates preprinted on each employer's Tax and Wage Report includes any adjustments applicable to the quarter covered on the report.

The highest earned tax rate is 7.0% or \$70.00 per \$1,000 of taxable wages. The lowest earned rate is 0.1% or \$1.00 per \$1,000 of taxable wages. This is before any surcharges or fund balance reductions that may be in effect.

### Computation Formula

The merit rate is computed in 3 steps:

- 1) All taxes paid timely  
     - All benefits charged  
     = Account balance (positive or negative)
- 2) Account balance (positive or negative)/  
     - Taxable wages (last 3 year average)  
     = Reserve ratio (positive or negative)
- 3) Apply reserve ratio to tax schedule to determine rate.

When the reserve ratio is positive, schedule I is used. When it is negative, Schedule II or Schedule III is used. (See back of Tax Rate Determination.)

### Why Do I Have Two Tax Rates?

On your Employer Quarterly Tax and Wage Report there is a UI (*Unemployment Insurance*) tax rate and the AC (*Administrative Contribution*) tax rate. The Unemployment Insurance receipts go into the UI Fund and are used to pay benefits to those in the New Hampshire labor force who have become unemployed and are eligible for benefits. The Administrative Contribution, no more than 0.2 percent (.002), is used to offset the cost of administering the UI Fund. When completing Forms 940 and 940EZ, Employer's Annual *Federal Unemployment Tax (FUTA)* Return, you may only report the amount of state unemployment tax paid at the UI rate. The Administrative Contribution is a special administrative tax and may not be used as an offset against the FUTA tax.

### Sample Computation

	Taxes Paid	Benefit Charges	Balance	Taxable Wages
<b>Prior Years</b>	\$3,435.56	\$665.00		
2007	\$470.89	\$928.00		\$34,351.76
2008	\$231.60	\$0		\$38,565.13
2009	\$118.42	\$635.00		\$16,397.54
<b>Total</b>	\$4,256.47	\$2,228.00	\$2,028.47	\$89,314.43
(\$4,256.47 - \$2,228.00 = \$2,028.47)				

Average annual taxable payroll  $(89,314.43 \div 3) = 29,771.47$

Balance (\$2,028.47) divided by average taxable payroll (\$29,771.47) = .0681. This gives a positive reserve ratio of 6%: (must equal or exceed whole percent from the schedules). When the reserve ratio (6%) is applied to the tax schedule (Schedule I for positive balance), it produces a merit rate of 2%.

Here is an example of how Part 1 of the Employer Quarterly Tax and Wage Report should be completed. The example assumes a taxable wage base of \$10,000 with a UI tax rate of 2.5% and an AC tax rate of 0.2%.

	<b>Employee 1</b>	<b>Employee 2</b>	<b>Tax Report</b>
1st Quarter Total Wages	\$4,000	\$3,000	\$7,000 (line 8)
Excess	0	0	0 (line 9)
Taxable Wages	\$4,000	\$3,000	\$7,000 (line 10)
UI Tax Due	-	-	\$175 (line 11)
AC Tax Due	-	-	\$14 (line 12)
Total Tax Due	-	-	\$189 (line 13)
(Total Wages - Year to Date)	(\$4,000)	(\$3,000)	-
2nd Quarter Total Wages	\$4,000	\$3,000	\$7,000 (line 8)
Excess	0	0	0 (line 9)
Taxable Wages	\$4,000	\$3,000	\$7,000 (line 10)
UI Tax Due	-	-	\$175 (line 11)
AC Tax Due	-	-	\$14 (line 12)
Total Tax Due	-	-	\$189 (line 13)
(Total Wages - Year to Date)	(\$8,000)	(\$6,000)	-
3rd Quarter Total Wages	\$4,000	\$3,000	\$7,000 (line 8)
Excess	\$2,000	\$0	\$2,000 (line 9)
Taxable Wages	\$2,000	\$3,000	\$5,000 (line 10)
UI Tax Due	-	-	\$125 (line 11)
AC Tax Due	-	-	\$10 (line 12)
Total Tax Due	-	-	\$135 (line 13)
(Total Wages - Year to Date)	(\$12,000)	(\$9,000)	-
4th Quarter Total Wages	\$4,000	\$3,000	\$7,000 (line 8)
Excess	\$4,000	\$2,000	\$6,000 (line 9)
Taxable Wages	\$0	\$1,000	\$1,000 (line 10)
UI Tax Due	-	-	\$25 (line 11)
AC Tax Due	-	-	\$2 (line 12)
Total Tax Due	-	-	\$27 (line 13)
(Total Wages - Year to Date)	(\$16,000)	(\$12,000)	-

### **How Do I Submit The Employer Quarterly Tax And Wage Report?**

All required information must be returned on the form provided by NHES. Computer printouts attached to Part 2 to provide each employee's wages will be accepted, but they must be in the same format as Part 2, including page totals and a grand total.

Each employer reporting wages for 250 or more employees and every person or business which, acting as an agent, reports wages for a total of 250 or more employees for one or more New Hampshire employers, must submit wage reports on CD, tape or disc. A waiver from this requirement may be granted on the grounds of severe economic hardship, a lack of automation or other good cause. Waivers must be requested

in writing and cite specific reasons for the request. See inside front cover for contact information.

### **When Are My Report And Payment Due?**

The Employer Quarterly Tax And Wage Report and full payment of the amount to be paid shown on Line 17 are due on the last day of the month following the end of each calendar quarter. For example, the Employer Quarterly Tax and Wage Report on wages paid in January, February, and March is due April 30. Upon application to NHES and payment of a \$50.00 fee, the time for filing may be extended 30 days. The extension applies only to the filing of the report and not to the payment of any money due. Application for the extension must be made and the fee paid before the due date.

### **What If I Don't File Or Pay On Time?**

The vast majority of employers submit their reports and taxes when due. Because of the importance of the Unemployment Compensation Program, and to provide equitable treatment to all employers, the law imposes penalties if its provisions are not met. Failure to submit tax and wage reports when they are due generates a late filing fee of 10% of the tax due, or a minimum of \$25.00 for each occurrence. There is also an interest charge of 1% of the tax due for each month, or any part of the month, the tax is outstanding. If legal action is necessary to obtain compliance with the law, the legal costs will be charged to the employer.

Failure to keep accounts in balance can lead to severe penalties on an employers' tax rate. If an account is not in balance or reports are outstanding, as of April 30<sup>th</sup> of any year, the employer will be assigned a penalty rate which

will be the highest rate in either Schedule I, II or III plus whatever surcharges may be in effect. This rate penalty would be for the entire tax year July 1 through June 30.

If a check for any payment made to the Department is dishonored, a fee of \$25.00 or 5% of the face amount, whichever is greater, will be charged to the employer's account. This is in addition to any other fees which may be incurred.

REMEMBER: A successor employer will suffer all penalties incurred by the predecessor and is responsible for filing back reports and paying all monies due in order to bring the account into balance.

### **What If I Fail To File Or Pay My Taxes?**

NHES maintains a vigorous collection program to obtain delinquent reports and taxes. If the Employer Quarterly Tax And Wage Report is not received timely, or if there is a balance due on the account, a *Delinquency Notice* will be sent. Failure to respond to these notices causes the account to be sent to a Field Agent for collection. If the Field Agent is unsuccessful, stronger action is taken. Methods of collection available to NHES include property liens, tax warrants (distrainments), injunctions against the operation of a business, and other court action.

### **Why Am I Being Selected For An Audit?**

A continuing operation within NHES is the field audit program, carried out by Field Agents. These audits are sometimes made as a part of the collection activities to ensure accuracy of reports and full payment of any money due.

## Benefits

### What Benefits Do My Employees Get If They Are Laid Off?

The taxes paid to NHES by employers and the interest earned by the resulting *Trust Fund* pay *benefits* to eligible unemployed individuals. When workers become totally or partially unemployed, they may file claims for temporary financial assistance through the *Unemployment Compensation Program*. To be eligible to receive weekly benefits, a *Claimant* must have worked for covered employers and must otherwise be fully qualified. To establish a valid claim for benefits, a claimant must be registered for work with NHES and must meet specified earnings requirements in the base period. If eligible, a claimant may receive benefits for up to 26 weeks during the benefit year.

### What Is The *Base Period*?

The *Base Period* is a statutory period of the first four (4) of the last five (5) completed calendar quarters immediately preceding the effective date of the claim. The effective date of the claim is always a Sunday and is the Sunday prior to the day the claim is first opened or, if filed on a Sunday, the day of the claim. As an example, if an employee, through no fault of his or her own, is laid off on Tuesday, September 15, 2009, that person may then file for unemployment compensation the next day. September is in the third quarter of the year. The base period will be the first four of the five complete quarters preceding the third quarter of 2009. In this scenario, the employee's claim will be based on

### Employers Established On NHUIS Have An Advantage In Ease And Timeliness.

New Hampshire Employment Security has significantly increased the expediency with which employers can respond to claims made against their accounts. The *New Hampshire Unemployment Insurance System (NHUIS)* gives an employer easier access to claim information and offers the ability to handle Unemployment Insurance benefits online. Every employer in the state has been sent a registration number. Those choosing to use the system may elect to receive email notification of correspondence to this secure account. Correspondence includes:

- Determination of eligibility
- Request for Separation Information
- Notice of Claim
- Request for Information
- Benefit Charge Statements

Through NHUIS, an employer may:

- View benefit charge statements
- Download charge files
- Report potential claimant eligibility issues
- View notices and determinations

Employers who establish a NHUIS account will designate one person to receive email notifications. When the designated person enters the account, all correspondence is available. Any that is time-sensitive has a red flag and a date before which action must be taken. Employers can complete this form online and email it back. These notices are also mailed to the employer. The employer may request that all correspondence be sent by email notification only and end this duplicative process. By mail, there may be delivery delay and an employer can experience the typical problems with paper control. NHUIS mitigates these problems.

those wages paid or earned from April 1, 2008 through March 31, 2009. For individuals who do not have sufficient wages in the base period as defined above to qualify for benefits, an *Alternative Base Period* of the last four completed quarters may be used. In this scenario, the alternative base period would be July 1, 2008 through June 30, 2009.



## What Is The Benefit Year?

A *benefit year* differs for every claimant, based on the effective date of the claim. Again using the scenario where a claimant files a claim immediately after being laid off on September 15, 2009, the effective date of the claim would be the Sunday prior to filing or September 13, 2009. That date then becomes the first day of the claimant's benefit year. This benefit year will end on September 12, 2010. The claimant will be eligible to receive benefits for either 52 or 53 weeks, depending on the effective date. During any benefit year the claimant is potentially eligible for a *maximum benefit amount* of 26 times the weekly benefit amount. In times of high unemployment, the state or the Federal government may offer extended benefits. If the Federal Government does not cover 100% of the cost, an employers account may be charged for a portion of the extended benefits.

## What Makes A Person Eligible For Unemployment Compensation?

The claimant is eligible to receive benefits for any week of unemployment only if:

- The claimant has become unemployed through no fault of his/her own and;
- Is registered for work at an office of NHES and reports at required intervals;
- Is ready, willing and able to accept and perform suitable work
- Is available for and seeking permanent work.

There are exceptions. A claimant in approved training is exempt from the requirement to be available and seeking full-time employment. Benefits paid to a person in approved training will be charged directly to the unemployment compensation fund rather than to any the individual employer's account.

All claimants continuing to file claims for benefits are required to certify as to their continuing eligibility.

NHES has periodic checks and investigations. If benefits are found to have been paid based upon false statements, the claimant is subject to the penalty provisions of the law. Penalties include *disqualification* for future benefits and repayment of the fraudulently obtained benefits.

## How Does An Employer Know When A Former Employee Has Filed For Benefits?

When a person files a claim against an employer, a *Request to Employer for Separation Information* form (attachment XII) is sent to the *most recent employer* and, if different, to the *chargeable employer*. This was formerly known as the Notice of Claim. If the employer has a NHUIS account, a notice of any correspondence is sent to the email address designated by the employer.

Employers in NHUIS should respond by email; others must respond by faxing or mailing the form within seven calendar days of the form mail date. Please use only ONE method of response and, for non-NHUIS employers, fax is preferable. The direct fax number for responding to this form is 603-656-6558. Please do not mail a hard copy if you have responded by email or fax. Employers will be contacted by telephone or receive additional fact-finding forms if required. Employers will have 48 hours to respond to a request for additional information. The employer must abide by the 7 business days and/or 48 hour response time frame or the account may be charged and not relieved.

The Request to Employer for Separation Information form also contains a waiver of appeal rights. If the unemployment is due solely to lack of work, the employer may use this waiver, thereby giving up the right to appeal the resulting determination.

The cooperation of employers is very important to insure benefits are paid to eligible people only. Prompt and accurate information from employers is essential to a good determination and the timely payment or denial of benefits.

The information provided should be accurate, complete, and factual - never based on hearsay or guesswork.

Knowingly withholding information to help someone obtain or increase benefits or to reduce or deny benefits is a misdemeanor and, under some circumstances, a felony.

### **How Does A Claimant File A Claim?**

When your employee becomes unemployed, that person should file an *Initial Claim*. The reason for the claimant's unemployment is then carefully reviewed. If the claimant reports that he/she quit or was discharged from employment, the claimant and the employer will be asked to provide details regarding the reasons for separation. Both parties will also be asked to provide information regarding any separation payments received after the individual's last day of work. Once the claim has been approved or denied, the employer(s) affected, the claimant, and other interested parties will be sent a *Determination of Unemployment Compensation Benefits* (attachment XIII). In addition to allowing or denying benefits, this determination also shows the weekly and maximum benefit amounts, the earnings the benefits are based on, and the employer accounts which will be charged with the benefits. All interested parties have the right to appeal an eligibility determination awarding or denying benefits. Appeal rights are printed on the form. Once the employer has waived those rights, the Determination is final unless another party appeals.

Once the initial claim has been processed, subsequent weeks will be paid as *Continued Claims*. All claims, whether initial or continued, can be filed over the Internet. If an individual does not have access to the Internet, computers are available in all NHES Local Office Resource Centers. Continued claims can also be filed using the automated phone system. As part of the telephone filing system, NHES has created a Claims Inquiry Line where employers can obtain general information about the

unemployment compensation program. See inside front cover for contact information.

### **How Much Will A Claimant Receive?**

Once a claim is established and the base period is determined, the claimant will begin to receive benefits. Essentially, the higher the *annual earnings* in the base period, the higher the *Weekly Benefit Amount*. To be eligible, a claimant must have earned a minimum amount of wages during the base period. This minimum earnings requirement, as well as the weekly benefit amount, is established by legislation. The amounts vary as economic indicators change. Up to date minimum earnings requirements and the weekly benefit amount schedule are available in all local offices or can be obtained from the Benefit Adjudication Unit. Unemployment compensation benefits are *exhausted* when the maximum benefit amount is paid out. Additional benefits may be provided by legislation. These typically are paid by the fund and are not chargeable to the employer

### **What If A Claimant Works Part-Time?**

A claimant seeking full-time work is not penalized for taking *partial employment*. That person will have his/her weekly benefit amount reduced in part by the weekly earnings for the week. It is important to the claimant and required by NHES rules that the employer provide the partially employed person with proof of earnings so that benefits can be paid promptly and correctly.

### **What If My Ex-Employee Files In Another State?**

An employee, or former employee, may file an *interstate claim* for unemployment compensation in a state other than New Hampshire. That state may request wage information under the *Combined Wage Claim* (CWC) agreement. Wage information is still needed to calculate the individual's weekly benefit rate. The other state may be seeking wage information on quarters not yet due. The Wages and Special Programs (WASP) unit, which handles these requests

in New Hampshire, may request this wage information from your company. Respond for the requested dates only. This form should be returned no later than ten (10) days from the mail date. Benefits paid under the CWC program are chargeable to the Trust Fund and not to the account of the claimant's employer.

### **How Does A Claim Affect My Account?**

When the claimant's base period wages were earned from tax paying employers, the charge for benefits will usually be to the separate account of the most recent employer. The most recent employer, is "the last employer prior to the effective date of the initial claim with whom an individual's work record exceeded four consecutive weeks of employment while such individual received no benefits."

When base period wages were earned solely by reimbursing employer(s)(see page 4), the charge for benefits paid will be assigned to those employer(s). When base period wages include wages from both tax paying and reimbursing employers, the charges will be split among both types of employers in the same proportion as the wages paid by such employers.

When a claimant is paid benefits, that employer whose account is being charged with the benefits will receive a *Notice of Benefits Paid and Charged to Employer* (attachment XIV). These notices are mailed at least once each month. They show the names of claimants paid, the weeks the benefits were for, and the amount paid. Employers should review this notice to ensure benefits are not being paid to employees who have been recalled to work, have refused a recall to work, or who have found other employment. The notice will also list previous charges relieved from the account as credits to the account.

### **What If I Disagree With An Employee's Claim?**

As discussed on page 2, decisions relating to unemployment compensation benefits, including the assignment of benefit charges,

and subsequent charges to an employer's account may be appealed. This *appeal* may be made in writing, or by e-mail. If filed by mail, it must be postmarked within 14 calendar days of the mailing date of the determination being appealed. If the appeal is filed by e-mail, it must be received by the agency within 14 calendar days of the mailing date of the determination being appealed.

### **What Happens When I Appeal A Decision On Benefits?**

An Appeal Tribunal, convening in a local office, holds hearings on appeals involving claims for benefits. The testimony at the hearing is taken under oath and recorded. All interested parties, the claimant and all affected employers, are notified of the hearing and are expected to appear. The Employer's Guide to Appeal Tribunal Hearings may be accessed at [www.nh.gov/nhes/employer/index.htm](http://www.nh.gov/nhes/employer/index.htm).

Appeal tribunal hearings investigate all issues surrounding a claim. The resulting decision will be made as though no previous determination had been issued. Because testimony is taken under oath at the hearing, information previously provided to NHES does not carry the same weight as the information presented before the tribunal. Employers having information about the claimant's eligibility are strongly encouraged to attend appeal tribunal hearings, not only to assist NHES in paying benefits properly but also to protect their own interests. Those attending the hearing for the employer should be those with first hand knowledge of the events and should bring any supporting records. Copies of the decision of the Appeal Tribunal are sent to all interested parties.

### **What If I Disagree With A Tribunal Decision?**

If any party disagrees with the decision, that party may request a reopening. Upon written request of an interested party the Commissioner may reopen an appeal solely for one of three reasons:

- Fraud

- Mistake
- Newly discovered evidence.

The request shall set forth the facts or arguments which are the basis for the reopening. The request must be received or, if mailed, postmarked within 14 calendar days immediately following the date of the mailing of the decision. If the Commissioner finds sufficient grounds to justify or excuse

a delay in filing, he may extend the time for filing the appeal. The same procedure applies to decisions of the Administrations Hearing Committee regarding employer liability.

The Appellate Board hears appeals on benefit claims, or charges, and on employer tax liability. Appellate Board hearings consider the existing record and do not allow introduction of new information.

## ===== **Additional Services** =====

### **What Additional Services Does NHES Offer For Employers?**

Whether you operate a small business or a large business, when you access NHES's web site at [www.nh.gov/nhes/employer/index.htm](http://www.nh.gov/nhes/employer/index.htm), you'll have all the assets NHES offers at your fingertips. NHES runs an online *Job Match System*. This enables employers to key in their job openings and view résumé registrations on-line. Job seekers key their résumé information in a skill set format, and apply for job openings on-line through e-mail. You, the employer, may fax or call your local office with job opening specifications. NHES's Employment Service Bureau and Operations performs this free labor exchange.

The job match system is based on the federal *Occupational Information Network (O\*NET)* code used to identify and categorize occupations. When an employer's code for a job opening and a job seeker's occupation (the applicant's registration) match, the system shows the job match to the on-line employer and job seeker. The system is password protected so that the privacy of the job seeker and the employer cannot be violated.

Employers may gain either statewide exposure for their job openings at the NHES web site or limit the visibility for their openings. If the employer so desires, only the job opening description will be viewable by the applicant, not the name and address of the employer. In this case, the employer will receive the applicant résumés matched from the job match by e-mail or by hard copy through the mail.

Unless job openings are deleted by the employer or the job seeker, they will remain on the system for 35 days and applicant registrations will remain on the system for 30 days. They may be renewed for an additional 30 days by changing the date.

NHES has thirteen *local offices*, each with a *Local Office Resource Center*, strategically located throughout the State. Additional services and resources are part of the *NH WORKS One-Stop System*. Services for job seekers include access to the Internet for on-line job browsing and referral.

The NHES Local Office Resource Centers and the NH WORKS One-Stop System also serve as a one-stop source of information and as a referral center for the general public and employers. Services include opportunities for employment, Economic and Labor Market Information, community and supportive services, and education and training needs.

No fee is charged to employers or applicants for any of the Employment Service programs or activities. For a free brochure with detailed information on all employment services offered to employers, please call your Local Office Employer Service Representative. Local Office phone numbers are listed on the inside back cover.

The web site is a valuable resource providing information to employers and job seekers about unemployment compensation, taxes, economic and labor market information, employer services, links to other business, economic,

and workforce related sites, and community service information. Employer related links include other job boards, other state and federal agencies, Chambers of Commerce and other informational links having to do with workforce development. Employment services on-line for job seekers include résumé writing and job search information publications, as well as links to other employment-related sites. Employment services also work with Federal programs involving employers. These include Foreign Labor Certification, the Work Opportunity Tax Credit program, the Trade Adjustment Assistance Act, On-the-Job Training through the NH employment program, and veterans' programs. The web site received about 750,000 visits in the 4<sup>th</sup> quarter of 2009.

### **Who, In The Local Office, Will Offer Assistance?**

#### **Employer Service Representatives**

Each Local Office has an *Employer Service Representative*. This person's responsibility is to make employers aware of the services offered and then assist them to take advantage of as many services as they need from NHES.

#### **Field Agents**

All questions about tax liability, tax rates, wage reporting, covered employment, and needed tax and wage forms should be directed initially to the local office *Field Agent*. The Field Agent can usually solve the problem locally or, if not, refer it to the most suitable administrative office unit.

#### **Office Manager**

All matters other than those involving taxes and wages are best directed to the Office Manager. The Manager will either resolve the problem or refer it to the appropriate Employment Service or Unemployment Compensation specialist.

#### **Pamphlets Available at the Local Office**

*In Today's Business World, Knowledge is Power* is a how-to guide answering your questions about Labor Market Information.

*Employment Services & Resources* offers a quick look at the many services available at the NHES Local Offices

*New Hire Reporting An Employer's Guide* speaks to this Federal, mandatory program.

*YES! Youth Employment Service* explains options and services available for those entering the job market.

*The State of New Hampshire – First and Best* is a guide to little known New Hampshire facts.

### **Are There Controls To Insure Correctness Of Claims?**

NHES conducts an on-going program responsible for reviewing the quality of the department's benefit payment activities. The review consists of an in-depth investigation of all activities related to a randomly selected claim for a week's benefits. It involves personal contact with the claimant, past employers, and employers reported in connection with a claimant's job seeking activities. Employers contacted by Quality Control Investigators are required to give their fullest cooperation. Their investigative activities help ensure that benefits are being paid or denied in accordance with State and Federal Law, rule and policy.

### **How Do You Control Fraud Within The System?**

The *Benefit Payment Control* (BPC) unit is responsible for the detection, investigation and disposition of unemployment fraud. The unit uses a number of tools to identify potentially fraudulent claims, including anonymous tips, reports from employers, and a cross-match involving information from the New Hire Reporting Program. If fraud is found, it may be prosecuted administratively or criminally with restitution of the fraudulently obtained benefits required in either case. In many instances, the disposition of cases results in benefit charges being removed from employer accounts. See the letter (attachment XV) and accompanying form, Benefit Payment Audit (attachment XVI). The letter and Benefit Payment Audit form for the New Hire Reporting Program cross-match are sent monthly to employers reporting new hires and individuals who filed claims for



unemployment compensation benefits in the same month.

In addition, the unit performs varied duties in conjunction with the recovery of overpaid benefits. It audits employer records, locates debtors and verifies wages for certain unemployment claims. The activities of this unit help to insure that the law is administered properly, that benefits are paid correctly, and that the Trust Fund is protected from fraud.

## **Where Do I Find Economic And Labor Market Information?**

The *Economic and Labor Market Information Bureau* of New Hampshire Employment Security collects, produces, analyzes and disseminates labor market information. The Bureau provides measurements of labor market outcomes to assist local and state officials, private employers, educators and trainers, and the general public in making decisions which promote economic opportunity and the efficient use of state labor resources.

All of the information is published on the Bureau's web site at [www.nh.gov/nhes/elmi/](http://www.nh.gov/nhes/elmi/). Publications are viewable and printable from the web site and hard copies of many publications are available upon request by contacting (603) 228-4124. Some of the available publications include:

### **Scheduled periodic publications**

*Economic Conditions in New Hampshire*  
(Web only)

*Quarterly Census of Employment and Wages*  
(QCEW) (Web only)

*Vital Signs: Economic and Social Indicators*  
for New Hampshire

*Firms by Size in New Hampshire*  
(Web only)

*New Hampshire Job Notes*

*New Hampshire Job Outlook and Locator –*  
*Occupations by Industry*

*Licensed, Certified, and Registered*  
*Occupations in New Hampshire*

*New Hampshire Community Profiles* - (Web only)

*New Hampshire Affirmative Action* - (Web only)

*Nonfarm Employment and Earnings* - (Web only)

The bureau gathers, classifies, and analyzes employment and wage information from businesses in New Hampshire. Multiple Federal-State cooperative statistical programs with the U.S. Bureau of Labor Statistics direct the process.

Units within the bureau survey businesses to obtain information about employment levels by industry and occupation, wages paid, occupational staffing patterns, earnings and hours of production workers, and other economic measurements. These results are compiled and analyzed and used as the foundation for monthly, quarterly, and annual publications, as well as special reports about the current and projected economic climate in the state. In addition, the Bureau produces the unemployment rate, along with estimates of employment and unemployment for the state, counties, labor market areas, and all cities and towns.

*Local Area Unemployment Statistics*  
(Statewide areas)

*New Hampshire Occupational Employment and Wages*

*New Hampshire Unemployment Insurance Historical*  
*Data* (Web only)

*New Hampshire Employment Projections by Industry*  
*and Occupation*

*New Hampshire Commuting Patterns*

*Annual Summary of the New Hampshire Economy:*  
*Where Are We Now? New Hampshire's*  
*Economy in 2009;*

*New Hampshire Economic Analysis Report (2008);*  
*Looking Forward – Preparing for the future*  
*New Hampshire economy (2006)*

## Special Topic Papers

*2007 Benefits Offered by New Hampshire Employers (2008)*

*Green Economy – The Current Status of Green Jobs in New Hampshire (2009)*

*Veterans in New Hampshire - (2009)*

*Childcare in New Hampshire (2009)*

*Careers in Healthcare, North Country Planning Region (2009)*

*Machinists in New Hampshire (2008)*

*Coös County Perspectives – The Groveton Mill Closures (2007)*

*Coös County Perspectives – The Federal Prison (2007)*

*Nursing in New Hampshire (2007)*

*Hospital Construction Projects in New Hampshire (2007)*

An additional web resource is *NHetwork*. This is New Hampshire's Economic and Labor Market Information Data System, a compilation of a wide variety of economic and labor market data. The system includes data produced by the bureau as well as state-specific information from the U.S. Census Bureau, U.S. Bureau of Economic Analysis, and various NH state agencies. NHetwork includes area specific data on: occupational wages, projected growth rates for industries and occupations, income measurements, unemployment rates and labor force statistics, type of worker by industry,

building permits, training and educational programs, and educational program completers. This user-friendly data system can be accessed through the bureau's web site or at <http://nhetwork.nhes.state.nh.us/nhetwork/>.

If you are unsure where to locate the information you need, access [A User's Guide to Labor Market Information](#), or contact the Economic and Labor Market Information Bureau by phone at (603) 228-4124 or by e-mail at [elmi@nhes.nh.gov](mailto:elmi@nhes.nh.gov).

# Attachment I



32 South Main Street  
Concord, New Hampshire 03301-4857  
Phone (603) 228-4142 Fax (603) 225-4323  
www.nh.gov/nhes

(Do not write in this space)	Account # _____
	Subject _____
	Retroactive _____
	Successor _____
	Acquisition _____
	Not Subject _____
	NAICS _____

## EMPLOYER STATUS REPORT

PLEASE READ INSTRUCTIONS THEN COMPLETE ALL ITEMS (TYPE OR PRINT LEGIBLY)

<p>To establish its status under the provisions of the New Hampshire Unemployment Compensation Law, each employing unit is required by the law to file with this department an Employer Status Report (RSA 282-A).</p>									
<p>1. _____ BUSINESS NAME OR TRADE NAME</p> <p>_____</p> <p>ADDRESS OF PRINCIPAL PLACE OF BUSINESS IN NH (Do NOT use post office box). <b>If more than one location, attach a separate sheet and list all.</b></p> <p>_____</p> <p>CITY _____ STATE _____ ZIP CODE _____</p> <p>PHONE NUMBER _____ FAX NUMBER _____</p> <p>_____</p> <p>E-MAIL _____</p> <p>MAILING ADDRESS IF DIFFERENT FROM ABOVE</p> <p>_____</p> <p>STREET ADDRESS OR POST OFFICE BOX</p> <p>_____</p> <p>CITY _____ STATE _____ ZIP CODE _____</p> <p>PHONE NUMBER _____ FAX NUMBER _____</p>	<p>2. Federal Identification Number</p> <p>____ - _____</p> <p>3. Describe in detail your principal activity in NH.</p> <p>_____</p> <p>3a. Describe in detail your principal products, processes, or services in NH.</p> <p>_____</p> <p>4. Check (x) type of business</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Sole Proprietorship</td> <td><input type="checkbox"/> LLC (Single member)</td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> LLC (Partnership)</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> LLC (Corporation)</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Other _____</td> </tr> </table>	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> LLC (Single member)	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC (Partnership)	<input type="checkbox"/> Corporation	<input type="checkbox"/> LLC (Corporation)	<input type="checkbox"/> Other _____	
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> LLC (Single member)								
<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC (Partnership)								
<input type="checkbox"/> Corporation	<input type="checkbox"/> LLC (Corporation)								
<input type="checkbox"/> Other _____									
<p>5. If a corporation or LLC, enter the following: Date of Registration ____/____/____ State of Registration _____ Full corporate or LLC name: _____</p>									
<p>6. Is your business a nonprofit organization described in Section 501(c)(3) and exempt under 501(a) of the Internal Revenue Code? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, attach a copy of your letter of exemption.</p>									
<p>7. Enter date on which employment was first furnished in New Hampshire ____/____/____ Enter date wages were first paid in New Hampshire ____/____/____</p>									
<p>8. Ceased to furnish employment in NH on ____/____/____ Reason: _____</p>									
<p>9. Are or will you be subject to the Federal Unemployment Tax Act in the current year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>									
<p>10. Has employment been furnished in NH in preceding years during which you were subject to the Federal Unemployment Tax Law? <input type="checkbox"/> No <input type="checkbox"/> Yes, list years: _____</p>									
<p>11. Did you acquire the organization, trade, business, workforce, or any of the New Hampshire assets of any other employing unit or employer? <input type="checkbox"/> Yes If Yes, date of acquisition: ____/____/____, % of assets acquired _____, then complete questions 11a thru 11d. <input type="checkbox"/> No If No, skip to item 12.</p>									
<p>11a. Please provide the name and address of prior owner.</p> <p>_____</p>									

(OVER)

11b.	Check (x) the type of change: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Reorganization  <input type="checkbox"/> Transfer of trade of business  <input type="checkbox"/> Change of entity (e.g. proprietorship to corporation)  <input type="checkbox"/> Transfer of workforce (employees) If checked, must complete Trade, Business, and Workforce Transfer Report.         </div> <div> <input type="checkbox"/> Purchase Assets of business  <input type="checkbox"/> Merger  <input type="checkbox"/> Lease of business         </div> </div>																																																																																																																																																																																																																																													
11c.	Were there any business assets not acquired? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, list business assets not acquired: _____																																																																																																																																																																																																																																													
11d.	Will the prior owner remain in business in NH? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain: _____																																																																																																																																																																																																																																													
<b>12. Enter the gross payroll of your business for the current and two prior calendar years. (New Hampshire Payroll Only)</b>																																																																																																																																																																																																																																														
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13. Do you expect to have a gross payroll of at least \$1,500 in a calendar quarter? <input type="checkbox"/> Yes Enter the earliest quarter and year this occurred (or will occur) _____ <input type="checkbox"/> No If No, have you or do you expect to employ at least one worker in 20 different weeks in a calendar year? If so, when did this occur (or will occur)? _____																																																																																																																																																																																																																																														
14. Enter by week the number of workers to whom you furnished employment in <b>New Hampshire</b> . Show current calendar year employment first, followed by employment in all preceding calendar years. Note: A week is seven consecutive calendar days beginning at 12:01 am Sunday and ending as 12:00 midnight on the next succeeding Saturday. (Emp 101.01)																																																																																																																																																																																																																																														
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <b>CALENDAR YEAR:</b>  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><th></th><th>1st</th><th>2nd</th><th>3rd</th><th>4th</th><th>5th</th></tr> <tr><td>JAN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>FEB</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>APR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAY</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUL</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>AUG</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>SEP</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>OCT</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>NOV</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>DEC</td><td></td><td></td><td></td><td></td><td></td></tr> </table> </div> <div style="width: 30%;"> <b>CALENDAR YEAR:</b>  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><th></th><th>1st</th><th>2nd</th><th>3rd</th><th>4th</th><th>5th</th></tr> <tr><td>JAN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>FEB</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>APR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAY</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUL</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>AUG</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>SEP</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>OCT</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>NOV</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>DEC</td><td></td><td></td><td></td><td></td><td></td></tr> </table> </div> <div style="width: 30%;"> <b>CALENDAR YEAR:</b>  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><th></th><th>1st</th><th>2nd</th><th>3rd</th><th>4th</th><th>5th</th></tr> <tr><td>JAN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>FEB</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>APR</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>MAY</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUN</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>JUL</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>AUG</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>SEP</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>OCT</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>NOV</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>DEC</td><td></td><td></td><td></td><td></td><td></td></tr> </table> </div> </div>						1st	2nd	3rd	4th	5th	JAN						FEB						MAR						APR						MAY						JUN						JUL						AUG						SEP						OCT						NOV						DEC							1st	2nd	3rd	4th	5th	JAN						FEB						MAR						APR						MAY						JUN						JUL						AUG						SEP						OCT						NOV						DEC							1st	2nd	3rd	4th	5th	JAN						FEB						MAR						APR						MAY						JUN						JUL						AUG						SEP						OCT						NOV						DEC					
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15. In addition to the employment shown under item 14, did you engage in any "self employed individuals", "sub-contractors", consultants", etc? <input type="checkbox"/> No <input type="checkbox"/> Yes, furnish name, trade, and address below (use block 19 or a separate sheet if necessary)																																																																																																																																																																																																																																														
<b>Domestic-Household Employment Section</b>																																																																																																																																																																																																																																														
16. Have you had or do you expect to have a \$1,000 quarterly payroll for domestic service? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, give the earliest quarter and year this occurred (or will occur). Quarter _____ Year _____																																																																																																																																																																																																																																														
17. If this report is prepared by other than a sole proprietor, this item must be completed. I (we) declare under the pains and penalties of perjury that I (we) prepared this report for the employing unit named herein and that this report, including any accompanying schedules and statements, is to the best of my (our) knowledge and belief, a true, correct, and complete report based on all the information relating to the matters required to be reported in this report of which I (we) have any knowledge.																																																																																																																																																																																																																																														
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18. This report must be signed by owner, all partners, authorized corporation officers. It is hereby certified that the information in this report, including any attached sheets, is true and correct to the best of my (our) knowledge and belief and is signed under the pains and penalties of perjury.																																																																																																																																																																																																																																														
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## Attachment II



ADMINISTRATIVE OFFICE  
32 SOUTH MAIN STREET  
CONCORD, NH 03301-4857



TARA G. REARDON, COMMISSIONER  
DARRELL L. GATES, DEPUTY COMMISSIONER

February 21, 2010

JOHN BROWN  
ABC COMPANY  
300 MAIN ST  
ANYTOWN NH 03912

Dear Employer:

It is determined that you became an employer under Section RSA 282-A:8 1(B) of the New Hampshire Unemployment compensation Law as of **March 31, 2010** because you had a \$1500 or more payroll in this state in the calendar quarter **3/10**. Your liability is retroactive to **January 10, 2010**.

Employer identification # **00000** has been assigned to your account. Please use this number when corresponding with this office.

The tax rate assigned to your account is 2.7%, plus any surcharge that may be applicable. The tax rate on the quarterly tax reports will include any surcharges or fund balance reductions that may be in effect.

Enclosed are tax reports you are required to submit for quarter(s) ending: **None**  
The due date is shown on line 4 of each report. Interest and/or late fees are due and payable on past due reports

**IMPORTANT:** Any reports or monies due that have not been tiled or paid as of April 30th of any year will not be eligible for a rate tax rate less than 2.7% for the entire July 1 to June 30 tax year.

**APPEAL RIGHTS:** This determination is final unless a written appeal is received or postmarked within **fourteen (14)** days from the date of this letter in the Office of the Commissioner at 32 South Main Street, Concord, New Hampshire 03301-4857.

Sincerely,

Celine B Allen  
Tax Unit Supervisor-Status Room 101  
Enclosure

*NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities*

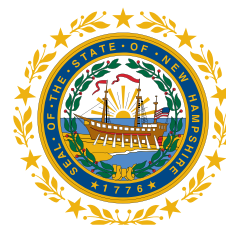
*Telephone (603) 224-3311 Fax (603) 228-4145 TDD/TTY Access: Relay 1-800-735-2964 Web site: [www.nh.gov/nhes](http://www.nh.gov/nhes)*



## Attachment III



ADMINISTRATIVE  
32 SOUTH MAIN STREET  
CONCORD, NEW HAMPSHIRE  
03301-4857



TARA G. REARDON, COMMISSIONER

DARRELL L. GATES, DEPUTY COMMISSIONER

Account #

Name

### TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT

(This report must be completed within 30 days of an employer having sold or transferred all, or a portion of, it's trade, or workforce RSA 282-A EMP 302.13)

#### SALE OF BUSINESS OR ENTITY CHANGE SECTIONS

1. Changed to (check one) Sole Proprietorship Partnership Corporation LLC Date of Change \_\_\_\_\_
2. Business Sold or Leased: Yes (complete information below) No  
% of Assets Sold or Leased: \_\_\_\_\_  
Sold/Leased to: Name \_\_\_\_\_  
DBA \_\_\_\_\_  
Address \_\_\_\_\_
3. Do you still furnish employment in New Hampshire under this account number?  
Yes If YES, Please explain: \_\_\_\_\_  
No If NO, Specify last date of employment in NH: \_\_\_\_\_

#### TRANSFER OF WORKFORCE SECTION

4. Date of Transfer All or Portion of NH Workforce: \_\_\_\_\_
5. Business Workforce Transferred to (Transferee): Name \_\_\_\_\_  
DBA \_\_\_\_\_  
Address \_\_\_\_\_
6. Number of NH Employees Transferred: \_\_\_\_\_  
(Must complete the TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT - TRANSFERRED EMPLOYEES form or attach a separate list providing transferred employees names, social security numbers, and gross wages for the last 4 completed calendar quarters prior to the date of transfer)
7. Number of Employees Retained: \_\_\_\_\_
8. Is there any common ownership, management or control between parties (Transferor and Transferee)?  
Yes No  
If YES, Please explain: \_\_\_\_\_
9. Attach a list of the Owners, all Partners, Authorized Corporate Officers and Authorized Members of Limited Liability Companies.

10. I (we) declare under the pains and penalties of perjury that I (we) prepared this report, including any accompanying schedules and attachments, to the best of my (our) knowledge and belief, a true, and complete report based on all the information relating to the matters required to be reported in this report of which I (we) have any knowledge.

Name	Title	Date
Signature	Address	Telephone #

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities  
Telephone (603) 228-4033 Fax (603) 228-4323 TDD/ TTY Access: Relay NH 1-800-735-2964 Web site: [www.nh.gov/nhes](http://www.nh.gov/nhes)

# TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT

Employer Name

## Transferred Employees

Account #

[illegible]



**EMPLOYER CONTACT PERSON :** \_\_\_\_\_

**FAX (603) 22\*-4324**

**Note: All new hires must be reported within 20 days of the date hired. The date of hire is the first day the individual performs services for you**

[illegible]

# Preliminary Mass Layoff Notice Form

[illegible]

## Attachment VI

PLEASE HELP YOUR EMPLOYEES BY VOLUNTARILY POSTING THIS IN A CONSPICUOUS PLACE



# Is your company having a Vacation Shutdown?

After your last day of work open a claim on the Internet at

**[www.nh.gov/nhes](http://www.nh.gov/nhes)**

**If you do not have Internet access, please go  
immediately to your nearest NH Employment Security office.**

- File as directed on the Internet application.
- Vacation and holiday pay count as wages in reference to Unemployment Compensation, but if you are unsure about eligibility because of vacation or holiday pay, please open a claim and file.

**Failure to apply immediately may result in a loss in your entitlement  
to some benefits!**

**What should you have available before you file?**

- Your social security number
- Know where you worked in the past 18 months, including names of companies, addresses and approximate dates you worked there.
- Have your check stubs, W2s, and 1099 forms available for easy reference.

**You have to open a claim and then file a claim each week as directed  
to know if you are eligible!**

**Eligibility for Unemployment Compensation is determined on an individual  
basis and based on the law.**

Visit the NH Employment Security Resource Center in an Employment Security office near you for free resources, tools, and information, or visit our Website at:

**[www.nh.gov/nhes](http://www.nh.gov/nhes)**

### NH EMPLOYMENT SECURITY OFFICES

Berlin	Keene	Littleton	Portsmouth
Claremont	Laconia	Manchester	Salem
Concord	Lebanon	Nashua	Somersworth
Conway			



NHES is a proud member of America's Workforce Network and NH WORKS.

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act.

Auxiliary aids and services are available upon request to individuals with disabilities. TTY Access: Relay NH 1-800 735 2964

DES 218B 11/09

## Attachment VII



**YOU ARE REQUIRED BY  
LAW TO POST THIS IN A  
CONSPICUOUS PLACE**



# UNEMPLOYMENT NOTICE

If you become partially or totally unemployed:

### **Filing in person**

**File a claim in person at the office nearest you and register for work.**

**Example:** If your last day of work was a Friday and you worked a full week, visit the office nearest you the following week  
Office Hours: 8am - 4:30pm Monday - Friday

### **Filing over the Internet**

**File on-line and register for work at [www.nh.gov/nhes](http://www.nh.gov/nhes)**

**Example:** If your last day of work was a Friday and you worked a full week, do not open your claim on-line that week. Open your claim the following Sunday - Saturday (before midnight).

***Failure to apply as explained below may result in a loss in your entitlement to some benefits!***

You must file your initial claim within 3 business days of becoming unemployed or no later than the last calendar day of the first week for which you wish to file for benefits. For filing purposes you are considered to be unemployed on the last day you actually work or on the day your work hours are significantly reduced. Your claim is effective the calendar week it is opened.

### **What should you have available before you file?**

- Your social security number
- Information about where you worked in the past 18 months, including company names, addresses and approximate dates you worked there
- Your most recent check stubs, W2's and 1099 forms from the last 18 months
- The amounts of your separation pay, severance, vacation, holiday, sick, bonus pay and wages in lieu of notice you received or expect to receive

### **Who pays for Unemployment Compensation Taxes?**

- Employers pay the tax that is deposited in the Unemployment Compensation Trust Fund from which benefits are paid.

**Eligibility for Unemployment Compensation is determined on an individual basis and based on the law. You have to open a claim and then file a claim each week to know if you are eligible.**

### **NH EMPLOYMENT SECURITY OFFICES**

Berlin	Claremont	Concord	Conway	Keene	Laconia	
Lebanon	Littleton	Manchester	Nashua	Portsmouth	Salem	Somersworth

*NHES is a proud member of America's Workforce Network and NH WORKS*

*NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act.*

*Auxiliary aids and services are available upon request to individuals with disabilities. TTY/TDD Access: Relay NH 1-800-735-2964*

DES 218  
R-7/07





## Attachment VIII

New Hampshire Employment Security  
32 South Main Street, Concord, NH 03301-4857 Tel (603) 224-3311  
**EMPLOYER QUARTERLY TAX AND WAGE REPORT**

1. State Employer #	Name Control	7. Number of workers in pay period including the 12 <sup>th</sup> of these months. (If none - enter zero)	1st Month	2nd Month	3rd Month
2. Federal id Number (If missing - enter here)					
3. For Calendar Quarter Ended		8. Total gross wages paid this quarter (Same as 22. Do not make adjustments for prior quarters)			
4. This Report Due On		9. Wages paid this quarter in excess of (See worksheet on back)			
5. Address		10. Net Taxable Wages (Item 8 minus item 9)			
		11. Unemployment Insurance (UI) Tax Due    UI rate    % (Item 10 x UI Rate)			
		12. Administrative Contribution (AC) Tax Due AC rate    % (Item 10 x AC Rate) <i>Do NOT include this amount when filing FUTA tax returns</i>			
		13. TOTAL TAX DUE (Total of items 11 and 12)			
6. If any business changes, attach necessary documentation		14. If payment is delinquent, Add 1% per month on Tax Due			
		15. If Report is delinquent, Add fee for Late Filing 10% OF TAX DUE, MINIMUM OF \$25			
MAIL CHECK AND ORIGINAL COPIES OF BOTH PARTS OF THE REPORT TO:  <b>MAKE CHECK PAYABLE TO: STATE OF NH - UC</b>		16. PRIOR BALANCE AT DATE OF THIS MAILING			
		17. PAY THIS AMOUNT (Total Of Items 13 Through 16) if under \$1.00 no payment due			
<b>PART 1 (TAXES) Instructions on back</b>		17a. Prepared by _____ Preparers telephone # _____			
		Taxpayer _____ Authorized Signature _____ Title _____ Date _____			

<b>Account Number:</b>  <b>Name Control:</b>  <b>Employer:</b>  <b>Calendar Quarter:</b>   No Employment - Even though no employment was furnished during the quarter, an Employer Tax and Wage Report (Part 1 and Part 2) is required. Write "No Employment" on Parts 1 and 2.	18. Social Security Number	19. Name of Employee (Last name, First name)	20. Total Wages this Quarter
<b>PART 2 (WAGES) Instructions on back</b>	Page 1 of _____	22. Total Wages Paid for entire report (same as item 8)	21. Wage Total for this page

## Attachment IX



**ADMINISTRATIVE OFFICE**  
32 SOUTH MAIN STREET  
CONCORD, NH 03301-4857



TARA G. REARDON, COMMISSIONER  
DARRELL L. GATES, DEPUTY COMMISSIONER

### TAX AND WAGE REPORT ADJUSTMENT FORM

(A separate form must be submitted for each quarter - This form can be reproduced)

EMPLOYER NAME:

ACCOUNT #

Quarter Ended \_\_\_\_\_

Request is hereby made for an adjustment to my account for the following reasons: \_\_\_\_\_

CORRECTIONS - PART 1 (TAX REPORT)		1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month
	Line 7			

#### CORRECTIONS - PART 1 (TAX REPORT)

Tax Report Line	Item	Amount Previously Reported	Correct Amount	Difference (+ or -)
Line 8	Total Wages			
Line 9	Excess Wages			
Line 10	Taxable Wages			
Line 11	UI Rate			
Line 12	AC Rate **			
Line 13	Total Tax Due			
*Interest should be calculated at 1% per month on total tax due **For adjustments prior to 2002 do not use AC Rate			* Interest Due	
			Balance or Credit Due	

#### CORRECTIONS - PART 2 (Wage Report)

Social Security #	Employee Name	Amount Previously Reported	Correct Amount

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_ PHONE \_\_\_\_\_

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities

Telephone (603) 224-3311 Fax (603) 225-4323 TDD/TTY Access: Relay 1-800-735-2964 Web site: [www.nh.gov/nhes](http://www.nh.gov/nhes)

## Attachment X

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EMPLOYMENT SECURITY  
32 SOUTH MAIN STREET CONCORD, NH 03301 - 4857  
TELEPHONE (603) 224-3311

TAX RATE DETERMINATION  
(POSITIVE RESERVE RATIO)

Section A:79 of the Unemployment Compensation Law requires the Commissioner to "classify employees in accordance with their actual experience in the payment of contributions...and with respect to benefits charged against their accounts..." each July 1, to be effective for the one year period beginning on **July 1, 2010**.

Mailing Date  
Employer Account No  
Experience Date      **December 31, 1993**

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years. When the taxes paid exceed the benefits charged (positive reserve), the rate is determined under Schedule I on the reverse. When benefits charged exceed taxes paid (negative reserve), the rate is determined under Schedule II. Your tax rate has been determined under Schedule I.

In addition to reduced rates on the above merit rating provisions, employers whose rates are computed in Schedule I may have even lower rates, depending on the amount in the Unemployment Trust Fund. Reductions are provided for three different Fund levels. Emergency Power Surcharges under RSA282-84 may also be applied if the solvency of the Trust Fund is in jeopardy. Listed below are the factors on which your merit or earned rate is based. Also listed are any Fund level reductions or surcharges that may apply. Changes in Fund level reductions and surcharges may change in a quarter and will be reflected in the tax rate shown on the Employer Tax and Wage Report sent out each quarter.

	Tax Paid	Benefits Charges	Reserve	Annual Taxable Wages
Prior Years	\$345.54	\$0.00		
2007	\$215.45	\$0.00		\$28,415.25
2008	\$170.83	\$0.00		\$20,109.11
2009	\$315.12	\$0.00		\$35,033.13
TOTAL	\$1046.94	\$0.00	\$1,046.94	\$83,557.49

AVERAGE ANNUAL TAXABLE WAGES    \$27,852.50

RESERVE DIVIDED BY AVERAGE TAXABLE WAGES = A POSITIVE RESERVE RATIO OF .....3.0%

RESERVE RATIO APPLIED TO CURRENT TAX SCHEDULE = YOUR MERIT RATE IS .....2.4%

OUR CURRENT FUND BALANCE ALLOWS REDUCTION OF .....0%

CURRENT EMERGENCY SURCHARGE .....1.0%

THE NET RATE AT WHICH YOU PAY IS .....3.4%

This net rate will appear on your tax report as follows:

Unemployment Insurance (UI) tax rate .....3.2%  
Administrative Contributions (AC) rate .....2%

THIS DETERMINATION IS FINAL UNLESS WITHIN 14 DAYS FROM THE MAILING DATE OF THIS NOTICE YOU FILE AN APPEAL, IN WRITING, IN THE OFFICE OF THE COMMISSIONER AT 32 SOUTH MAIN STREET, CONCORD, NH 03301-4857

## Attachment XI

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EMPLOYMENT SECURITY  
32 SOUTH MAIN STREET CONCORD, NH 03301 - 4857  
TELEPHONE (603) 224-3311

TAX RATE DETERMINATION  
(NEGATIVE RESERVE RATIO)

Section A:79 of the Unemployment Compensation Law requires the Commissioner to "classify employees in accordance with their actual experience in the payment of contributions...and with respect to benefits charged against their accounts..." each July 1, to be effective for the one year period beginning on **July 1, 2010**.

Mailing Date  
Employer Account No  
Experience Date      **October 24, 1996**

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years. When the taxes paid exceed the benefits charged (positive reserve), the rate is determined under Schedule I on the reverse. When benefits charged exceed taxes paid (negative reserve), the rate is determined under Schedule II. Your tax rate has been determined under Schedule II.

In addition to tax rates based on the above merit rating provisions, employers whose rates are computed under Schedule II will have higher rates, depending on the amount in the Unemployment Compensation Fund. Increases are invoked for three different Fund levels. Although your merit rate applies to the one-year period beginning July 1, the increases, when applicable, may change from quarter to quarter. Emergency Power Surcharges under RSA282-84 may also be applied if the solvency of the Trust Fund is in jeopardy. Listed below are the factors on which your merit or earned rate is based. Also listed is the Fund level increase applicable to the calendar quarter (July 1 to September 30), and the actual net rate at which you will pay taxes for that period. Changes in the Fund level increases and surcharges, if any, will be reflected in the tax rate shown on the Employer Tax and Wage Report sent out each quarter by this department. See [www.nh.gov/nhes/tax\\_rate\\_info.htm](http://www.nh.gov/nhes/tax_rate_info.htm) for a list of quarterly increases and surcharges.

	Tax Paid	Benefits Charges	Reserve	Annual Taxable Wages
Prior Years	\$110.40	\$0.00		
2007	\$912.48	\$0.00		\$76,040.00
2008	\$1,755.64	\$0.00		\$150,440.00
2009	\$759.32	\$8,270.00		\$76,108.00
TOTAL	\$3,537.84	\$8,270.00	(\$4,732.16)	\$302,588.00

AVERAGE ANNUAL TAXABLE WAGES    \$100,862.67

RESERVE DIVIDED BY AVERAGE TAXABLE WAGES = A NEGATIVE RESERVE RATIO OF .... -4.0%

RESERVE RATIO APPLIED TO CURRENT TAX SCHEDULE = YOUR MERIT RATE IS ..... 3.1%  
CURRENT EMERGENCY SURCHARGE ..... 1.0%  
CURRENT ADDED NEGATIVE RATED SURCHARGE ..... 1.5%  
NET RATE AT WHICH YOU PAY IS ..... 5.6%

This net rate will appear on your tax report as follows:

Unemployment Insurance (UI) tax rate ..... 5.4%  
Administrative Contributions (AC) rate ..... .2%

THIS DETERMINATION IS FINAL UNLESS WITHIN 14 DAYS FROM THE MAILING DATE OF THIS NOTICE YOU FILE AN APPEAL, IN WRITING, IN THE OFFICE OF THE COMMISSIONER AT 32 SOUTH MAIN STREET, CONCORD, NH 03301-4857

A new employer with a good experience (positive reserve) may expect a merit rate reduction in two and one half years as a general rule. This employer, however, would receive any fund balance reductions currently in effect.

#### **Schedule I (Positive Reserve)**

<b>Reserve as a percentage of average taxable wages (equals or exceeds)</b>	<b>Contribution Rate</b>
0%	2.7%
1%	2.6%
2%	2.5%
3%	2.4%
4%	2.3%
5%	2.2%
6%	2.0%
7%	1.9%
8%	1.7%
9%	1.5%
10%	1.0%
11%	.7%
12%	.5%
13%	.3%
14%	.2%
16%	.15%
19%	.1%

#### **Schedule II. (Negative Reserve) - 3 or fewer consecutive years**

-1%	2.8%
-2%	2.9%
-3%	3.0%
-4%	3.1%
-5%	3.2%
-6%	3.3%
-7%	3.4%
-8%	3.5%
-9%	3.6%
-10%	3.7%
-11%	3.8%
-12%	3.9%
-15%	4.0%
-18%	4.1%
-21%	4.2%
-23%	4.3%
-26%	4.5%
-29%	4.6%
-31%	4.7%
-33%	4.8%
-35%	5.0%
-36%	5.2%
-37%	5.3%
-38%	5.4%
-40%	5.5%
-46%	5.6%
-50%	5.7%
-60%	5.8%
-70%	5.9%
-80%	6.0%
-100%	6.5%



**Schedule III. (Negative Reserve) - 4 or more consecutive years**

<b>Reserve as a percentage of average taxable wages (equals or exceeds)</b>	<b>Contribution Rate</b>
-1%	3.3%
-2%	3.4%
-3%	3.5%
-4%	3.6%
-5%	3.7%
-6%	3.8%
-7%	3.9%
-8%	4.0%
-9%	4.1%
-10%	4.2%
-11%	4.3%
-12%	4.4%
-15%	4.5%
-18%	4.6%
-21%	4.7%
-23%	4.8%
-26%	5.0%
-29%	5.1%
-31%	5.2%
-33%	5.3%
-35%	5.5%
-36%	5.7%
-37%	5.8%
-38%	5.9%
-40%	6.0%
-46%	6.1%
-50%	6.2%
-60%	6.3%
-70%	6.4%
-80%	6.5%
-100%	7.0%

# Attachment XII



## NEW HAMPSHIRE EMPLOYMENT SECURITY REQUEST TO EMPLOYER FOR SEPARATION INFORMATION

JFS-82000

Claimant's Name		Social Security Number XXX-XX-XXXX	Form ID Number XXXXXXX
Benefit Year Beginning Date 02/28/2010	Benefit Year Ending Date 02/26/2011	Issue Date 03/04/2010	
ABC COMPANY 1234 ANY ROAD ANY STATE 12345-1122		Business Unit: BAU - Manchester 300 Hanover Street PO Box 9506 Manchester, NH 03108-9506 Phone: (800) 468-1608 Fax: (603) 656-6698	
Employer's Name ABC COMPANY		UI Account Number XXXXXXXX-XXX	Employer Telephone Number (555) 555-5555

### IMPORTANT INFORMATION - DEADLINE FOR REPLY: 03/11/2010

Failure to respond, per RSA 282-A:45, shall be deemed an irrevocable waiver of your right to be heard before a determination is made and may affect charges to your account for benefit payments.

**NOTICE OF CLAIM AND EMPLOYER INSTRUCTIONS:** The claimant identified above has filed a claim for benefits and has listed your company/business as a former employer. Complete both sides of the form, sign, and fax to the office listed above. If you prefer, you may return the form by mail. Further, if you are a registered New Hampshire employer, you may complete the form using the NHES UIM website <https://nhuis.nh.gov/employer>. This agency will use the information you furnish to determine the claimant's eligibility for unemployment compensation benefits. Failure to respond will result in a determination based on available facts.

- Is the address and/or account number reported for you above correct? ..... ☐ YES ☐ NO
- Was this claimant an employee? ..... ☐ YES ☐ NO
- (a) For the most recent period of employment, please provide the start date .....  

MONTH	DAY	YEAR			
- (b) For the most recent period of employment, please provide the last day worked .....  

MONTH	DAY	YEAR			

-- CONTINUED ON REVERSE --

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traducción.



Claimant's Name	Social Security Number XXX-XX-XXXX
-----------------	---------------------------------------

4. **If you have paid or will pay this applicant any money other than wages for hours worked due to this separation, please complete all applicable fields.**

(check all that apply)

<input type="checkbox"/> PENSION	START DATE OR LUMP SUM PAYOUT DATE	END DATE	MONTHLY AMOUNT
<input type="checkbox"/> SEVERANCE/ SEPARATION	HOURS	GROSS AMOUNT	NORMAL WEEKLY WAGE
<input type="checkbox"/> VACATION	HOURS	GROSS AMOUNT	
<input type="checkbox"/> 1ST HOLIDAY	DATE OF HOLIDAY	GROSS AMOUNT	HOURS
<input type="checkbox"/> 2ND HOLIDAY	DATE OF HOLIDAY	GROSS AMOUNT	HOURS
<input type="checkbox"/> BONUS	TYPE	GROSS AMOUNT	
<input type="checkbox"/> OTHER	TYPE	GROSS AMOUNT	

5. Claimant's stated reason for separation was: Quit - Anticipated discharge/layoff at future date

-- Was the claimant separated due to Lack of Work? ..... ☐ YES ☐ NO

**If "NO", please complete the questions on the additional page(s) and return them to the address or fax number shown on the front of this page.**

**If "YES", do you waive and release all rights to appeal prior to the determination on this claim under sections 42 through 67 of RSA 282-A, as amended except for right to request a re-determination under section 46?** ..... ☐ YES ☐ NO

NOTE: You are still required to fill out the rest of this form.

6. **EMPLOYER'S CERTIFICATION:** I certify that the information furnished is true and correct.

Signature of Employer's Representative	Title	
Name of Company/Firm	Telephone Number (     )	Date Completed



Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traducción.

Claimant's Name	Social Security Number XXX-XX-XXXX
-----------------	---------------------------------------

REASON FOR SEPARATION: Mark an "X" in the applicable box to indicate reason for claimant's separation, and complete the appropriate questions regarding the type of separation. FAILURE TO PROVIDE THIS INFORMATION MAY RESULT IN THE CLAIMANT RECEIVING BENEFITS TO WHICH HE/SHE MAY NOT OTHERWISE HAVE BEEN ENTITLED AND NO RELIEF OF CHARGES WILL BE CONSIDERED.

☐ QUIT

Did the claimant give notice (verbal or written) of quitting? ..... ☐ YES ☐ NO

If "YES," what reasons did the claimant give for quitting? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If "NO," what was the final event (incident or circumstance) that led to the claimant's quitting? \_\_\_\_\_

\_\_\_\_\_

☐ FIRED

What was the event that caused the firing? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Did claimant violate a company rule or policy? ..... ☐ YES ☐ NO

If "YES," indicate rule or policy violated: \_\_\_\_\_

Was claimant aware of rule or policy and was it uniformly applied to all employees?.. ☐ YES ☐ NO

Was claimant separated due to absenteeism, tardiness or failure to give notice? ..... ☐ YES ☐ NO

If "YES," please provide specific dates, and dates of any prior warnings: \_\_\_\_\_

\_\_\_\_\_

☐ VOLUNTARY LEAVE OF ABSENCE    or    ☐ DISCIPLINARY LAYOFF    or    ☐ LABOR DISPUTE (Additional information may be requested)

Please identify the beginning and ending dates: From \_\_\_\_\_ to \_\_\_\_\_ (if known)

What was the reason for the claimant's leave of absence, disciplinary layoff, or labor dispute? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If the leave or layoff period has ended, did the claimant return to work? ..... ☐ YES ☐ NO

If "NO," please explain: \_\_\_\_\_

\_\_\_\_\_

☐ OTHER REASONS (Please explain) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**RETAIN A COPY OF THIS FORM FOR YOUR RECORDS**

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traducción.



## Attachment XIII



### NEW HAMPSHIRE EMPLOYMENT SECURITY DETERMINATION OF UNEMPLOYMENT COMPENSATION BENEFITS

Claimant's Name		Social Security Number	Determination Identification Number
	Benefit Year Ending Date	Application Date	Date Issued
		Business Unit	
<b>THIS NOTICE IS A DETERMINATION ON ELIGIBILITY FOR UNEMPLOYMENT BENEFITS</b>			

An issue regarding the claimant's active search for work, affecting benefits beginning on , was adjudicated as follows. The claimant did not seek work as instructed because he/she failed to personally apply for work with employer(s) who hire in his/her customary trade or occupation. Therefore, the claimant failed to meet the active search for work requirement of Section 4141.29(A)(4), Ohio Revised Code. An individual is ineligible from Sunday of the week in which the issue started through Saturday of the week in which the issue ended. Therefore, the claimant is not eligible to receive benefits from through .

The claimant has been overpaid benefits to which he/she was not entitled for reasons determined to be Non-Fraud (DENIED) in the amount of .

<b>Week ending date</b>	<b>Comments</b>	<b>Amount Overpaid</b>
-------------------------	-----------------	------------------------

Section 4141.35 (B) of the Ohio Revised Code, specifies that when an applicant for benefits has been credited with a waiting period or paid benefits to which he/she is not entitled for reasons other than fraudulent misrepresentation, the Director shall, by order, cancel such waiting period and require such benefits to be repaid.

The total amount of the overpaid benefits the claimant is ordered to repay is .

#### REPAYMENT INSTRUCTIONS

The claimant is required to immediately repay the overpaid benefits. He/she should make a check or money order payable to "New Hampshire UCB Account" and mail to New Hampshire Employment Security, Attn: Cashier 32 South Main Street, Concord, NH 03301. To ensure proper credit to claimant's account, be sure to include the claimant's social security number on the check or money order. Any outstanding balance will be recovered by the withholding of any future benefits to which the claimant becomes entitled.

## Attachment XIV



### NEW HAMPSHIRE EMPLOYMENT SECURITY NOTICE OF BENEFITS PAID AND CHARGED TO EMPLOYER

Employer		
UI Account Number	Unit Number	Date Issued
		NHES Office
<b>THIS IS NOT A BILL -- DO NOT MAKE PAYMENT FROM THIS NOTICE</b>		

For the week(s) indicated, the individual(s) listed below received unemployment compensation benefits which were charged to your account during the month of:

An explanation of each column appears at the end of this statement.

1. CLAIMANT'S NAME	2. SOCIAL SECURITY NUMBER	3. TRANS DATE	4. WEEK CLAIMED	5. SRCE	6. STAT	7. GROSS AMT PAID	8. AMT CHARGED	9. AMT CREDITED
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
TOTAL MONTHLY CHARGES							\$0.00	
TOTAL MONTHLY CREDITS							\$0.00	
YEAR-TO-DATE NET CHARGES							\$0.00	



## Attachment XV



ADMINISTRATIVE OFFICE  
32 SOUTH MAIN STREET  
CONCORD, NH 03301-4857



TARA G. REARDON, COMMISSIONER  
DARRELL L. GATES, DEPUTY COMMISSIONER

Sir/Ms:

This agency is conducting a review of Unemployment Compensation claims filed by one or more people employed by you, as identified on the accompanying form(s).

The purpose of this review is to verify the validity of the claim(s). This review is part of our ongoing efforts to minimize improper unemployment benefit payments and keep employer tax rates low.

Please check your payroll records and complete the form(s) as follows:

- ◆ Column 1 = Week ending dates where benefits were paid.
- ◆ Column 2 = Enter payroll week ending date which most closely corresponds with the benefit week shown in column 1.
- ◆ Column 3 = Enter total gross wages and/or payments earned during each week listed in column 2.
- ◆ Column 4 = Enter the total hours worked during the pay period.
- ◆ Column 5 = Enter the date you paid wages in column 3.
- ◆ Column 6 = Enter for each day the number of hours you employed the named individual during the benefit week..

Prompt return of the information will be appreciated. Should you have any questions, please call (603) 228-4015.

Very truly yours,

James Coviello  
Benefit Payment Control Supervisor

*NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities*

Telephone (603) 224-3311 Fax (603) 228-4145 TDD/TTY Access: Relay 1-800-735-2964 Web site: [www.nh.gov/nhes](http://www.nh.gov/nhes)

## ***Attachment XVI***

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EMPLOYMENT SECURITY**

# Benefit Payment Audit

[illegible]

# GLOSSARY OF TERMS

**Additional Initial Claim** – See Claim (Initial)

**Administrative Contribution (AC) Tax Rate** – That portion of taxes due NHES that are used to cover administrative costs. The AC portion may not be used as an offset to the Federal Unemployment Tax (FUTA) Rate. That rate is now set at .2 percent (.002). (Page 9)

**Administrative Hearing Committee** - Page 2

**Alternative Base Period** - A statutory period of the last 4 completed calendar quarters immediately preceding the individual's Benefit Year. An Alternate Base Period is available to individuals that do not establish monetary eligibility in the Base Period. Page 12

**Annual Earnings** - Wages to the nearest dollar, earned during each Base Period by an individual in employment in New Hampshire. Annual earnings may also include an amount determined by entitlement to Workers' Compensation in the Base Period. (Note: the Base Period is not necessarily a calendar year.) Page 14

**Appeals** – A system in place that allows all participants in any Determination to question the decision. Appeals may be made on decisions ranging from the Determination that an employing unit is an employer to whether a claimant is eligible for benefits. Pages 2 & 15

**Base Period** - A statutory period of the first 4 of the last 5 completed calendar quarters immediately preceding the individual's Benefit Year in which an individual must have the required employment and/or wages to establish entitlement to unemployment compensation. An Alternate Base Period may be used for any individual who does not have sufficient wages in the Base Period to qualify for benefits. Page 12

**Benefits** - The money payable to an individual as compensation for wage losses during a time of unemployment. Page 12

**Benefit Payment Control** – A unit of NHES responsible for the detection, investigation and disposition of unemployment fraud. If a New Hire Report includes an individual collecting benefits, this unit will send a Review of Unemployment Compensation Claim Review letter (Attachment XV) and a Benefit Payment Audit form (Attachment XVI) for completion. Page 17

**Benefit Year** - A benefit period, generally 52 weeks, during which a claimant may receive the maximum potential benefit amount. Page 13

**Calendar Quarter** - The period of three consecutive months ending every March 31, June 30, September 30 and December 31. Page 2

**Chargeable Employer** – The employer against whom Benefits paid to an eligible individual shall be charged. In many cases this will also be the Most Recent Employer. Page 13

**Claim (Initial)** – The first filing of a claim in a Benefit Year, beginning the process to receive benefits. The claimant gives a full accounting of the reason for separation and details about such things as likelihood of rehire. An Additional Initial Claim is when a subsequent initial claim is filed during an

existing benefit year because of new unemployment after a break of one week or more has occurred with intervening employment. The Most Recent Employer could change with an Additional Claim. Page 14

**Claim (Continued Weeks)** – Once the claim is established, the continued week claim is the submission for compensation for that time period. Page 14

**Claimant** - An applicant for benefits for a week of total or partial unemployment. Page 12

**Combined Wage Claim (CWC)** - If a claimant files for benefits in another state or files in NH for work performed in another state, NHES works with the state(s) in question to acquire all necessary information to pay the claimant. Page 14

**Common Paymaster** – (See “Payrolling”) Page 4

**Contributions** - Taxes, Interest, Penalties, Fees and other charges added by Law. Page 2

**Delinquency Notice** – A notice sent to the employer if the Employer Quarterly Tax And Wage Report is not received timely or if there is a balance due on the account. Page 11

**Determination of Liability** – A notice sent to an employing unit stating that it has met the requirements, thus making it an employer subject to the Law. Page 2 and Attachment II

**Determination on Claim for UC Benefits** – A notice that an Initial Claim to receive Unemployment Compensation has been either approved or denied. Page 14 and Attachment XIII

**Disqualification** - The denial of benefits to a claimant who does not meet eligibility requirements. Page 13

**Economic and Labor Market Information** – an accumulation of data on employment and wages from employers covered by unemployment compensation. The information is gleaned from required filing and from voluntary surveys. Page 18

**Employer** – An employing unit which meets the requirements of wages paid or length of time worked to make it necessary to report employment to NHES. Page 2

**Employer Quarterly Tax and Wage Report** – The required filing of employers listing the names, Social Security Numbers, and gross wages of those performing services for them and then computing the tax due. Page 7 and Attachment VIII

**Employer Service Representative** – A contact in each of NHES’s Local Offices working with employers to assist in finding the labor force necessary to perform the mission of the employer. Page 17

**Employer Status Report** – A form required by NHES from every employing unit. Page 2 and Attachment I

**Employing Unit** – An individual, partnership, corporation, or any kind of LLC employing one or more individuals at any time for any purpose. Page 1

**Exhaustion** - Receipt of the maximum benefits available to a claimant in a benefit year. Page 14

**Federal Unemployment Tax (FUTA) Return** - The Federal government requires that information submitted on the Wage and Tax Quarterly Reports to NHES to be amassed for the calendar year and sent to it. UI taxes paid to NHES in a timely fashion offset taxes due through FUTA. Page 9

**Field Agent** - An individual in the Local Office who assists employers in the preparation of their Wage and Tax Quarterly and who will follow up when either wages to be reported or taxes due are not paid in a timely fashion. Page 17

**Independent Contractors and Subcontractors** - A group of self employed individuals whose wages need not be reported to NHES. These people must meet the ABC Test establishing independence. Page 3

**Interstate Claim** - A claim filed in one state for benefits payable by another state. Page 14

**Job Match System** - An extensive data base listing claimants and other job seekers, by skill set (see O\*NET), as well as available jobs from employers. When there is a match, claimants and employers are notified. Page 16

**Law** - New Hampshire Revised Statutes Chapter (RSA) 282 - A . Page 1

**Local Office** - The thirteen NHES offices throughout the state where claimants and employers may use the resources and services offered by NHES to guarantee a vibrant economy with minimal unemployment. Page 16

**Local Office Resource Center** - An area in each Local Office set aside for the public to look for jobs, learn to write résumés, and find the tools to become fully employed. Page 16

**Maximum Benefit Amount (MBA)** - The total amount of benefits available to a claimant in any benefit year. The amount is determined by the base period annual earnings and is computed each benefit year. Page 13

**Merit Rate** - The tax rate assigned an employer's separate account based on his experience with employment and unemployment. See Tax Rate Determination. Page 8

**Most Recent Employer (MRE)** - The last employer prior to the effective date of the initial claim with whom the individual's work record exceeded 4 consecutive weeks of employment without receiving any unemployment benefits. Page 13

**Multistate Employer** - An employer whose employees work in two or more states. Page 6

**National Directory of New Hires** - A clearinghouse for examining the New Hire information of all the states and territories to find those not properly paying child support for which the individual is responsible. Page 5

**New Hire** - Any newly hired or rehired employee with whom you contract for services. Page 5

**New Hire Reporting Form** - A required form listing all individuals performing services for you. Page 5 and Attachment IV

**NH Works** – A Federally funded program assisting individuals by paying all or part of education or training to improve job skills. Page 16

**NH Works One-Stop System** – A place where employers and job seekers can explore resources available to meld the labor force with labor market needs. Page 16

**NHnetwork** – New Hampshire’s economic and labor market information system containing a myriad of data sources. Page 19

**New Hampshire Unemployment Insurance System (NHUIS)** – A system for employers and claimants to access their account information and communicate with the agency. Page 12

**Notice of Benefits Paid and Charged to Employer** – A letter mailed at least once a month to employers whose accounts have been charged with benefits. Page 15 and Attachment XIV

**Occupational Information Network (O\*NET)** – An online service for career information, transferable skills assistance, information on colleges and technical schools and financial aid data. Page 16

**Partial Employment** - A week of less than full time work for which the individual earns less than 130% of his or her weekly benefit amount. Page 14

**Payrolling** – A practice, not allowed, of having multiple employers consolidating employment and wage information for reporting to NHES. Page 4

**Preliminary Mass Layoff Notice** – A form an employer must file if laying off 25 or more individuals. Page 6 and Attachment V

**Reimbursing Employer** - An employer who repays to the Fund dollar for dollar instead of paying a quarterly tax on wages. Page 4

**Request for Taxpayer Identification Number and Certification** – Also known as a W-9, used to identify Independent Contractors and subcontractors. Page 6

**Request to Employer for Separation Information** – A form sent to an employer advising the firm that there has been a claim for benefits by an individual in whom the firm has an interest. Page 13 and Attachment XII

**Separate Account** - A Contributing employer’s record of experience which contains all timely paid taxes and all benefit charges. Each employer’s separate account is the basis for that employer’s Tax Rate computation. Page 2

**Subcontractor** – See Independent Contractor

**Successor** – An employer who has acquired the assets of another company. Page 4

**Tax Paying Employer** - An employer paying tax on its employee’s wages. Each employer has a separate account, enumerating taxes collected and benefits paid. See Reimbursing Employer. Page 2



**Tax Rate Determination** – A form used to inform an employer of the firm’s tax rate for a calendar year. There are two types: Positive Reserve Ratio (Attachment X) and Negative Reserve Ratio (Attachment XI). Page 8

**Tax and Wage Report Adjustment Form** – A form to rectify errors reported on the Employer Wage and Tax Quarterly. Page 7 and Attachment IX

**Taxable Wages** - Gross wages in a calendar year paid to an employee up to the established taxable wage base. Page 7

**Trade, Business, and Workforce Transfer Report** – A form which must be completed if an employer transfers its business or any of its workforce to another employer with common ownership. Page 4 and Attachment III

**Trust Fund** – The place where all Contributions from Employers are amassed and from which all Benefits are paid. Page 12

**Unemployment Insurance (UI) Tax Rate** – That portion of taxes due NHES that go into the UI Trust Fund. These monies are used to pay benefits to those in the Unemployment Compensation Program. The UI portion may be used as an offset to the Federal Unemployment Tax (FUTA) Rate. Page 9

**Unemployment Compensation Program** – The system established to collect contributions from employers and then pay benefits to eligible claimants who have become unemployed through no fault of their own. Page 12

**Unemployment Compensation Fund** – See Trust Fund.

**Unemployment Notice** – A poster that must be prominently displayed at a place of employment. Page 6 and Attachment VII

**Vacation Shutdown** – A period when an employee may be eligible for benefits. Page 6 and Attachment VI

**Wages** - Every form of remuneration for personal services paid or payable to a person directly or indirectly by an employing unit, including salaries, commissions, bonuses and the reasonable value of board, rent, housing, lodging, payments in kind and other similar advantages. Page 7

**Weekly Benefit Amount (WBA)** - The amount of benefits payable to an individual for a week of total unemployment. Page 14

**New Hampshire Employment Security**  
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Concord, NH 03301-4857

Phone: (603) 224-3311 Fax: (603) 228-4145

**Web Site Address: [www.nh.gov/nhes](http://www.nh.gov/nhes)**

**TTY/TDD Access: Relay NH 1-800-735-2964**

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities.

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PO Box 159

**Berlin**, NH 03570-0159

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**Claremont**, NH 03743-0180

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**NH Employment Security**

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Fax: (603) 880-5256

**NH Employment Security**

Manager: John Quinney  
2000 Lafayette Road  
**Portsmouth**, NH 03801-5673

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Fax: (603) 436-3754

**NH Employment Security**

Manager: Roberta Gabriel  
29 South Broadway

**Salem**, NH 03079-3026

Phone: (603) 893-9185

Fax: (603) 893-9212

**NH Employment Security**

Manager:  
6 Marsh Brook Drive  
**Somersworth**, NH 03878-1595

Phone: (603) 742-3600

Fax: (603) 749-7515

**Benefit Adjudication Unit**

PO Box 9506  
Manchester, NH 03108-9506  
Phone: 1-800-266-2252 or  
(603) 665-1500

Employer Fax for notice of  
Claim forms: (603) 656-6558

**Unemployment Claims Inquiry**

(General Information for employers  
and claimants)

Manchester Area: (603) 665-1500

All Others call: 1-800-266-2252

